

**As Reported by the Committee of Conference**

**128th General Assembly**

**Regular Session**

**2009-2010**

**Am. Sub. H. B. No. 519**

**Representatives Yuko, Book**

**Cosponsors: Representatives Luckie, Celeste, Garland, Weddington,  
Driehaus, Boyd, DeBose, Foley, Harris, Letson, Mallory, Reece, Stewart,  
Szollosi, Williams, B., Winburn**

**Senators Niehaus, Faber, Goodman, Harris**

—

**A B I L L**

To amend sections 101.70, 102.02, 102.03, 109.31, 1  
109.572, 109.71, 109.77, 109.79, 121.41, 121.60, 2  
1705.48, 2915.01, 2915.02, 2915.081, 2915.082, 3  
2915.09, 2915.091, 2915.101, 3793.02, 4301.355, 4  
4301.62, 4303.181, 4303.182, 4303.30, 5502.03, 5  
5703.052, 5703.19, 5703.21, 5703.70, 5747.01, 6  
5747.02, 5747.20, and 5747.98 and to enact 7  
sections 3517.1015, 3772.01 to 3772.03, 3772.031, 8  
3772.032, 3772.033, 3772.034, 3772.04, 3772.05, 9  
3772.051, 3772.06, 3772.061, 3772.062, 3772.07, 10  
3772.08, 3772.09, 3772.091, 3772.10, 3772.11, 11  
3772.111, 3772.112, 3772.12, 3772.121, 3772.13, 12  
3772.131, 3772.14 to 3772.33, 3772.99, 3793.032, 13  
5747.063, 5753.01 to 5753.06, 5753.061, and 14  
5753.07 to 5753.10 of the Revised Code to create 15  
the Ohio Casino Control Commission and related 16  
provisions and to set forth casino gaming statutes 17  
under Ohio Constitution, Article XV, Section 6(C), 18  
to make changes to bingo and instant bingo laws, 19  
and to allow raffles of free prizes at 20

professional sporting events. 21

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

**Section 1.** That sections 101.70, 102.02, 102.03, 109.31, 22  
109.572, 109.71, 109.77, 109.79, 121.41, 121.60, 1705.48, 2915.01, 23  
2915.02, 2915.081, 2915.082, 2915.09, 2915.091, 2915.101, 3793.02, 24  
4301.355, 4301.62, 4303.181, 4303.182, 4303.30, 5502.03, 5703.052, 25  
5703.19, 5703.21, 5703.70, 5747.01, 5747.02, 5747.20, and 5747.98 26  
be amended and sections 2915.083, 3517.1015, 3772.01, 3772.02, 27  
3772.03, 3772.031, 3772.032, 3772.033, 3772.034, 3772.04, 3772.05, 28  
3772.051, 3772.06, 3772.061, 3772.062, 3772.07, 3772.08, 3772.09, 29  
3772.091, 3772.10, 3772.11, 3772.111, 3772.112, 3772.12, 3772.121, 30  
3772.13, 3772.131, 3772.14, 3772.15, 3772.16, 3772.17, 3772.18, 31  
3772.19, 3772.20, 3772.21, 3772.22, 3772.23, 3772.24, 3772.25, 32  
3772.26, 3772.27, 3772.28, 3772.29, 3772.30, 3772.31, 3772.32, 33  
3772.33, 3772.99, 3793.032, 5747.063, 5753.01, 5753.02, 5753.03, 34  
5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 5753.08, 5753.09, 35  
and 5753.10 of the Revised Code be enacted to read as follows: 36

**Sec. 101.70.** As used in sections 101.70 to 101.79 and 101.99 37  
of the Revised Code: 38

(A) "Person" means any individual, partnership, trust, 39  
estate, business trust, association, or corporation; any labor 40  
organization or manufacturer association; any department, 41  
commission, board, publicly supported college or university, 42  
division, institution, bureau, or other instrumentality of the 43  
state; or any county, township, municipal corporation, school 44  
district, or other political subdivision of the state. "Person" 45  
includes the Ohio casino control commission, a member of the 46  
commission, the executive director of the commission, an employee 47  
of the commission, and an agent of the commission. 48

(B) "Legislation" means bills, resolutions, amendments, 49  
nominations, and any other matter pending before the general 50  
assembly, any matter pending before the controlling board, or the 51  
executive approval or veto of any bill acted upon by the general 52  
assembly. 53

(C) "Compensation" means a salary, gift, payment, benefit, 54  
subscription, loan, advance, reimbursement, or deposit of money or 55  
anything of value; or a contract, promise, or agreement, whether 56  
or not legally enforceable, to make compensation. 57

(D) "Expenditure" means any of the following that is made to, 58  
at the request of, for the benefit of, or on behalf of any member 59  
of the general assembly, any member of the controlling board, the 60  
governor, the director of a department created under section 61  
121.02 of the Revised Code, or any member of the staff of any 62  
public officer or employee listed in this division: 63

(1) A payment, distribution, loan, advance, deposit, 64  
reimbursement, or gift of money, real estate, or anything of 65  
value, including, but not limited to, food and beverages, 66  
entertainment, lodging, or transportation; 67

(2) A contract, promise, or agreement to make an expenditure, 68  
whether or not legally enforceable; 69

(3) The purchase, sale, or gift of services or any other 70  
thing of value. 71

"Expenditure" does not include a contribution, gift, or grant to a 72  
foundation or other charitable organization that is exempt from 73  
federal income taxation under subsection 501(c)(3) of the Internal 74  
Revenue Code. "Expenditure" does not include the purchase, sale, 75  
or gift of services or any other thing of value that is available 76  
to the general public on the same terms as it is available to the 77  
persons listed in this division, or an offer or sale of securities 78  
to any person listed in this division that is governed by 79

regulation D, 17 C.F.R. ~~2301.501~~ 230.501 to ~~2301.508~~ 230.508, 80  
adopted under the authority of the "Securities Act of 1933," 48 81  
Stat. 74, 15 U.S.C.A. and following, or that is governed by a 82  
comparable provision under state law. 83

(E) "Actively advocate" means to promote, advocate, or oppose 84  
the passage, modification, defeat, or executive approval or veto 85  
of any legislation by direct communication with any member of the 86  
general assembly, any member of the controlling board, the 87  
governor, the director of any department listed in section 121.02 88  
of the Revised Code, or any member of the staff of any public 89  
officer or employee listed in this division. "Actively advocate" 90  
does not include the action of any person not engaged by an 91  
employer who has a direct interest in legislation if the person, 92  
acting under Section 3 of Article I, Ohio Constitution, assembles 93  
together with other persons to consult for their common good, 94  
instructs a public officer or employee who is listed in this 95  
division, or petitions that public officer or employee for the 96  
redress of grievances. 97

(F) "Legislative agent" means any individual, except a member 98  
of the general assembly, a member of the staff of the general 99  
assembly, the governor, lieutenant governor, attorney general, 100  
secretary of state, treasurer of state, or auditor of state, who 101  
is engaged during at least a portion of ~~his~~ the individual's time 102  
to actively advocate as one of ~~his~~ the individual's main purposes. 103  
An individual engaged by the Ohio casino control commission, a 104  
member of the commission, the executive director of the 105  
commission, or an employee or agent of the commission to actively 106  
advocate is a "legislative agent" even if the individual does not 107  
during at least a portion of the individual's time actively 108  
advocate as one of the individual's main purposes. 109

(G) "Employer" means any person who, directly or indirectly, 110  
engages a legislative agent. 111

(H) "Engage" means to make any arrangement, and "engagement" 112  
means any arrangement, whereby an individual is employed or 113  
retained for compensation to act for or on behalf of an employer 114  
to actively advocate. 115

(I) "Financial transaction" means a transaction or activity 116  
that is conducted or undertaken for profit and arises from the 117  
joint ownership or the ownership or part ownership in common of 118  
any real or personal property or any commercial or business 119  
enterprise of whatever form or nature between the following: 120

(1) A legislative agent, ~~his~~ an employer of a legislative 121  
agent, or a member of the immediate family of the legislative 122  
agent or ~~his~~ a legislative agent's employer; and 123

(2) Any member of the general assembly, any member of the 124  
controlling board, the governor, the director of a department 125  
created under section 121.02 of the Revised Code, or any member of 126  
the staff of a public officer or employee listed in division 127  
(I)(2) of this section. 128

"Financial transaction" does not include any transaction or 129  
activity described in division (I) of this section if it is 130  
available to the general public on the same terms, or if it is an 131  
offer or sale of securities to any person listed in division 132  
(I)(2) of this section that is governed by regulation D, 17 C.F.R. 133  
~~2301.501~~ 230.501 to ~~2301.508~~ 230.508, adopted under the authority 134  
of the "Securities Act of 1933," 48 Stat. 74, 15 U.S.C.A. and 135  
following, or that is governed by a comparable provision under 136  
state law. 137

(J) "Staff" means any state employee whose official duties 138  
are to formulate policy and who exercises administrative or 139  
supervisory authority or who authorizes the expenditure of state 140  
funds. 141

Sec. 102.02. (A) Except as otherwise provided in division (H) 142  
of this section, all of the following shall file with the 143  
appropriate ethics commission the disclosure statement described 144  
in this division on a form prescribed by the appropriate 145  
commission: every person who is elected to or is a candidate for a 146  
state, county, or city office and every person who is appointed to 147  
fill a vacancy for an unexpired term in such an elective office; 148  
all members of the state board of education; the director, 149  
assistant directors, deputy directors, division chiefs, or persons 150  
of equivalent rank of any administrative department of the state; 151  
the president or other chief administrative officer of every state 152  
institution of higher education as defined in section 3345.011 of 153  
the Revised Code; the executive director and the members of the 154  
capitol square review and advisory board appointed or employed 155  
pursuant to section 105.41 of the Revised Code; all members of the 156  
Ohio casino control commission, the executive director of the 157  
commission, all professional employees of the commission, and all 158  
technical employees of the commission who perform an internal 159  
audit function; the chief executive officer and the members of the 160  
board of each state retirement system; each employee of a state 161  
retirement board who is a state retirement system investment 162  
officer licensed pursuant to section 1707.163 of the Revised Code; 163  
the members of the Ohio retirement study council appointed 164  
pursuant to division (C) of section 171.01 of the Revised Code; 165  
employees of the Ohio retirement study council, other than 166  
employees who perform purely administrative or clerical functions; 167  
the administrator of workers' compensation and each member of the 168  
bureau of workers' compensation board of directors; the bureau of 169  
workers' compensation director of investments; the chief 170  
investment officer of the bureau of workers' compensation; the 171  
director appointed by the workers' compensation council; all 172  
members of the board of commissioners on grievances and discipline 173

of the supreme court and the ethics commission created under 174  
section 102.05 of the Revised Code; every business manager, 175  
treasurer, or superintendent of a city, local, exempted village, 176  
joint vocational, or cooperative education school district or an 177  
educational service center; every person who is elected to or is a 178  
candidate for the office of member of a board of education of a 179  
city, local, exempted village, joint vocational, or cooperative 180  
education school district or of a governing board of an 181  
educational service center that has a total student count of 182  
twelve thousand or more as most recently determined by the 183  
department of education pursuant to section 3317.03 of the Revised 184  
Code; every person who is appointed to the board of education of a 185  
municipal school district pursuant to division (B) or (F) of 186  
section 3311.71 of the Revised Code; all members of the board of 187  
directors of a sanitary district that is established under Chapter 188  
6115. of the Revised Code and organized wholly for the purpose of 189  
providing a water supply for domestic, municipal, and public use, 190  
and that includes two municipal corporations in two counties; 191  
every public official or employee who is paid a salary or wage in 192  
accordance with schedule C of section 124.15 or schedule E-2 of 193  
section 124.152 of the Revised Code; members of the board of 194  
trustees and the executive director of the southern Ohio 195  
agricultural and community development foundation; all members 196  
appointed to the Ohio livestock care standards board under section 197  
904.02 of the Revised Code; and every other public official or 198  
employee who is designated by the appropriate ethics commission 199  
pursuant to division (B) of this section. 200

The disclosure statement shall include all of the following: 201

(1) The name of the person filing the statement and each 202  
member of the person's immediate family and all names under which 203  
the person or members of the person's immediate family do 204  
business; 205

(2)(a) Subject to divisions (A)(2)(b) and (c) of this section 206  
and except as otherwise provided in section 102.022 of the Revised 207  
Code, identification of every source of income, other than income 208  
from a legislative agent identified in division (A)(2)(b) of this 209  
section, received during the preceding calendar year, in the 210  
person's own name or by any other person for the person's use or 211  
benefit, by the person filing the statement, and a brief 212  
description of the nature of the services for which the income was 213  
received. If the person filing the statement is a member of the 214  
general assembly, the statement shall identify the amount of every 215  
source of income received in accordance with the following ranges 216  
of amounts: zero or more, but less than one thousand dollars; one 217  
thousand dollars or more, but less than ten thousand dollars; ten 218  
thousand dollars or more, but less than twenty-five thousand 219  
dollars; twenty-five thousand dollars or more, but less than fifty 220  
thousand dollars; fifty thousand dollars or more, but less than 221  
one hundred thousand dollars; and one hundred thousand dollars or 222  
more. Division (A)(2)(a) of this section shall not be construed to 223  
require a person filing the statement who derives income from a 224  
business or profession to disclose the individual items of income 225  
that constitute the gross income of that business or profession, 226  
except for those individual items of income that are attributable 227  
to the person's or, if the income is shared with the person, the 228  
partner's, solicitation of services or goods or performance, 229  
arrangement, or facilitation of services or provision of goods on 230  
behalf of the business or profession of clients, including 231  
corporate clients, who are legislative agents. A person who files 232  
the statement under this section shall disclose the identity of 233  
and the amount of income received from a person who the public 234  
official or employee knows or has reason to know is doing or 235  
seeking to do business of any kind with the public official's or 236  
employee's agency. 237

(b) If the person filing the statement is a member of the 238



general assembly, the statement shall identify every source of 239  
income and the amount of that income that was received from a 240  
legislative agent during the preceding calendar year, in the 241  
person's own name or by any other person for the person's use or 242  
benefit, by the person filing the statement, and a brief 243  
description of the nature of the services for which the income was 244  
received. Division (A)(2)(b) of this section requires the 245  
disclosure of clients of attorneys or persons licensed under 246  
section 4732.12 of the Revised Code, or patients of persons 247  
certified under section 4731.14 of the Revised Code, if those 248  
clients or patients are legislative agents. Division (A)(2)(b) of 249  
this section requires a person filing the statement who derives 250  
income from a business or profession to disclose those individual 251  
items of income that constitute the gross income of that business 252  
or profession that are received from legislative agents. 253

(c) Except as otherwise provided in division (A)(2)(c) of 254  
this section, division (A)(2)(a) of this section applies to 255  
attorneys, physicians, and other persons who engage in the 256  
practice of a profession and who, pursuant to a section of the 257  
Revised Code, the common law of this state, a code of ethics 258  
applicable to the profession, or otherwise, generally are required 259  
not to reveal, disclose, or use confidences of clients, patients, 260  
or other recipients of professional services except under 261  
specified circumstances or generally are required to maintain 262  
those types of confidences as privileged communications except 263  
under specified circumstances. Division (A)(2)(a) of this section 264  
does not require an attorney, physician, or other professional 265  
subject to a confidentiality requirement as described in division 266  
(A)(2)(c) of this section to disclose the name, other identity, or 267  
address of a client, patient, or other recipient of professional 268  
services if the disclosure would threaten the client, patient, or 269  
other recipient of professional services, would reveal details of 270  
the subject matter for which legal, medical, or professional 271

advice or other services were sought, or would reveal an otherwise 272  
privileged communication involving the client, patient, or other 273  
recipient of professional services. Division (A)(2)(a) of this 274  
section does not require an attorney, physician, or other 275  
professional subject to a confidentiality requirement as described 276  
in division (A)(2)(c) of this section to disclose in the brief 277  
description of the nature of services required by division 278  
(A)(2)(a) of this section any information pertaining to specific 279  
professional services rendered for a client, patient, or other 280  
recipient of professional services that would reveal details of 281  
the subject matter for which legal, medical, or professional 282  
advice was sought or would reveal an otherwise privileged 283  
communication involving the client, patient, or other recipient of 284  
professional services. 285

(3) The name of every corporation on file with the secretary 286  
of state that is incorporated in this state or holds a certificate 287  
of compliance authorizing it to do business in this state, trust, 288  
business trust, partnership, or association that transacts 289  
business in this state in which the person filing the statement or 290  
any other person for the person's use and benefit had during the 291  
preceding calendar year an investment of over one thousand dollars 292  
at fair market value as of the thirty-first day of December of the 293  
preceding calendar year, or the date of disposition, whichever is 294  
earlier, or in which the person holds any office or has a 295  
fiduciary relationship, and a description of the nature of the 296  
investment, office, or relationship. Division (A)(3) of this 297  
section does not require disclosure of the name of any bank, 298  
savings and loan association, credit union, or building and loan 299  
association with which the person filing the statement has a 300  
deposit or a withdrawable share account. 301

(4) All fee simple and leasehold interests to which the 302  
person filing the statement holds legal title to or a beneficial 303

interest in real property located within the state, excluding the 304  
person's residence and property used primarily for personal 305  
recreation; 306

(5) The names of all persons residing or transacting business 307  
in the state to whom the person filing the statement owes, in the 308  
person's own name or in the name of any other person, more than 309  
one thousand dollars. Division (A)(5) of this section shall not be 310  
construed to require the disclosure of debts owed by the person 311  
resulting from the ordinary conduct of a business or profession or 312  
debts on the person's residence or real property used primarily 313  
for personal recreation, except that the superintendent of 314  
financial institutions shall disclose the names of all 315  
state-chartered savings and loan associations and of all service 316  
corporations subject to regulation under division (E)(2) of 317  
section 1151.34 of the Revised Code to whom the superintendent in 318  
the superintendent's own name or in the name of any other person 319  
owes any money, and that the superintendent and any deputy 320  
superintendent of banks shall disclose the names of all 321  
state-chartered banks and all bank subsidiary corporations subject 322  
to regulation under section 1109.44 of the Revised Code to whom 323  
the superintendent or deputy superintendent owes any money. 324

(6) The names of all persons residing or transacting business 325  
in the state, other than a depository excluded under division 326  
(A)(3) of this section, who owe more than one thousand dollars to 327  
the person filing the statement, either in the person's own name 328  
or to any person for the person's use or benefit. Division (A)(6) 329  
of this section shall not be construed to require the disclosure 330  
of clients of attorneys or persons licensed under section 4732.12 331  
or 4732.15 of the Revised Code, or patients of persons certified 332  
under section 4731.14 of the Revised Code, nor the disclosure of 333  
debts owed to the person resulting from the ordinary conduct of a 334  
business or profession. 335

(7) Except as otherwise provided in section 102.022 of the Revised Code, the source of each gift of over seventy-five dollars, or of each gift of over twenty-five dollars received by a member of the general assembly from a legislative agent, received by the person in the person's own name or by any other person for the person's use or benefit during the preceding calendar year, except gifts received by will or by virtue of section 2105.06 of the Revised Code, or received from spouses, parents, grandparents, children, grandchildren, siblings, nephews, nieces, uncles, aunts, brothers-in-law, sisters-in-law, sons-in-law, daughters-in-law, fathers-in-law, mothers-in-law, or any person to whom the person filing the statement stands in loco parentis, or received by way of distribution from any inter vivos or testamentary trust established by a spouse or by an ancestor;

(8) Except as otherwise provided in section 102.022 of the Revised Code, identification of the source and amount of every payment of expenses incurred for travel to destinations inside or outside this state that is received by the person in the person's own name or by any other person for the person's use or benefit and that is incurred in connection with the person's official duties, except for expenses for travel to meetings or conventions of a national or state organization to which any state agency, including, but not limited to, any legislative agency or state institution of higher education as defined in section 3345.011 of the Revised Code, pays membership dues, or any political subdivision or any office or agency of a political subdivision pays membership dues;

(9) Except as otherwise provided in section 102.022 of the Revised Code, identification of the source of payment of expenses for meals and other food and beverages, other than for meals and other food and beverages provided at a meeting at which the person participated in a panel, seminar, or speaking engagement or at a

meeting or convention of a national or state organization to which 368  
any state agency, including, but not limited to, any legislative 369  
agency or state institution of higher education as defined in 370  
section 3345.011 of the Revised Code, pays membership dues, or any 371  
political subdivision or any office or agency of a political 372  
subdivision pays membership dues, that are incurred in connection 373  
with the person's official duties and that exceed one hundred 374  
dollars aggregated per calendar year; 375

(10) If the disclosure statement is filed by a public 376  
official or employee described in division (B)(2) of section 377  
101.73 of the Revised Code or division (B)(2) of section 121.63 of 378  
the Revised Code who receives a statement from a legislative 379  
agent, executive agency lobbyist, or employer that contains the 380  
information described in division (F)(2) of section 101.73 of the 381  
Revised Code or division (G)(2) of section 121.63 of the Revised 382  
Code, all of the nondisputed information contained in the 383  
statement delivered to that public official or employee by the 384  
legislative agent, executive agency lobbyist, or employer under 385  
division (F)(2) of section 101.73 or (G)(2) of section 121.63 of 386  
the Revised Code. 387

A person may file a statement required by this section in 388  
person or by mail. A person who is a candidate for elective office 389  
shall file the statement no later than the thirtieth day before 390  
the primary, special, or general election at which the candidacy 391  
is to be voted on, whichever election occurs soonest, except that 392  
a person who is a write-in candidate shall file the statement no 393  
later than the twentieth day before the earliest election at which 394  
the person's candidacy is to be voted on. A person who holds 395  
elective office shall file the statement on or before the 396  
fifteenth day of April of each year unless the person is a 397  
candidate for office. A person who is appointed to fill a vacancy 398  
for an unexpired term in an elective office shall file the 399

statement within fifteen days after the person qualifies for 400  
office. Other persons shall file an annual statement on or before 401  
the fifteenth day of April or, if appointed or employed after that 402  
date, within ninety days after appointment or employment. No 403  
person shall be required to file with the appropriate ethics 404  
commission more than one statement or pay more than one filing fee 405  
for any one calendar year. 406

The appropriate ethics commission, for good cause, may extend 407  
for a reasonable time the deadline for filing a statement under 408  
this section. 409

A statement filed under this section is subject to public 410  
inspection at locations designated by the appropriate ethics 411  
commission except as otherwise provided in this section. 412

(B) The Ohio ethics commission, the joint legislative ethics 413  
committee, and the board of commissioners on grievances and 414  
discipline of the supreme court, using the rule-making procedures 415  
of Chapter 119. of the Revised Code, may require any class of 416  
public officials or employees under its jurisdiction and not 417  
specifically excluded by this section whose positions involve a 418  
substantial and material exercise of administrative discretion in 419  
the formulation of public policy, expenditure of public funds, 420  
enforcement of laws and rules of the state or a county or city, or 421  
the execution of other public trusts, to file an annual statement 422  
on or before the fifteenth day of April under division (A) of this 423  
section. The appropriate ethics commission shall send the public 424  
officials or employees written notice of the requirement by the 425  
fifteenth day of February of each year the filing is required 426  
unless the public official or employee is appointed after that 427  
date, in which case the notice shall be sent within thirty days 428  
after appointment, and the filing shall be made not later than 429  
ninety days after appointment. 430

Except for disclosure statements filed by members of the 431

board of trustees and the executive director of the southern Ohio 432  
agricultural and community development foundation, disclosure 433  
statements filed under this division with the Ohio ethics 434  
commission by members of boards, commissions, or bureaus of the 435  
state for which no compensation is received other than reasonable 436  
and necessary expenses shall be kept confidential. Disclosure 437  
statements filed with the Ohio ethics commission under division 438  
(A) of this section by business managers, treasurers, and 439  
superintendents of city, local, exempted village, joint 440  
vocational, or cooperative education school districts or 441  
educational service centers shall be kept confidential, except 442  
that any person conducting an audit of any such school district or 443  
educational service center pursuant to section 115.56 or Chapter 444  
117. of the Revised Code may examine the disclosure statement of 445  
any business manager, treasurer, or superintendent of that school 446  
district or educational service center. The Ohio ethics commission 447  
shall examine each disclosure statement required to be kept 448  
confidential to determine whether a potential conflict of interest 449  
exists for the person who filed the disclosure statement. A 450  
potential conflict of interest exists if the private interests of 451  
the person, as indicated by the person's disclosure statement, 452  
might interfere with the public interests the person is required 453  
to serve in the exercise of the person's authority and duties in 454  
the person's office or position of employment. If the commission 455  
determines that a potential conflict of interest exists, it shall 456  
notify the person who filed the disclosure statement and shall 457  
make the portions of the disclosure statement that indicate a 458  
potential conflict of interest subject to public inspection in the 459  
same manner as is provided for other disclosure statements. Any 460  
portion of the disclosure statement that the commission determines 461  
does not indicate a potential conflict of interest shall be kept 462  
confidential by the commission and shall not be made subject to 463  
public inspection, except as is necessary for the enforcement of 464

Chapters 102. and 2921. of the Revised Code and except as 465  
otherwise provided in this division. 466

(C) No person shall knowingly fail to file, on or before the 467  
applicable filing deadline established under this section, a 468  
statement that is required by this section. 469

(D) No person shall knowingly file a false statement that is 470  
required to be filed under this section. 471

(E)(1) Except as provided in divisions (E)(2) and (3) of this 472  
section, the statement required by division (A) or (B) of this 473  
section shall be accompanied by a filing fee of forty dollars. 474

(2) The statement required by division (A) of this section 475  
shall be accompanied by the following filing fee to be paid by the 476  
person who is elected or appointed to, or is a candidate for, any 477  
of the following offices: 478

For state office, except member of the		479
state board of education	\$65	480
For office of member of general assembly	\$40	481
For county office	\$40	482
For city office	\$25	483
For office of member of the state board		484
of education	\$25	485
For office of member of the Ohio		486
livestock care standards board	\$25	487
For office of member of a city, local,		488
exempted village, or cooperative		489
education board of		490
education or educational service		491
center governing board	\$20	492
For position of business manager,		493
treasurer, or superintendent of a		494
city, local, exempted village, joint		495



vocational, or cooperative education 496  
school district or 497  
educational service center \$20 498

(3) No judge of a court of record or candidate for judge of a 499  
court of record, and no referee or magistrate serving a court of 500  
record, shall be required to pay the fee required under division 501  
(E)(1) or (2) or (F) of this section. 502

(4) For any public official who is appointed to a nonelective 503  
office of the state and for any employee who holds a nonelective 504  
position in a public agency of the state, the state agency that is 505  
the primary employer of the state official or employee shall pay 506  
the fee required under division (E)(1) or (F) of this section. 507

(F) If a statement required to be filed under this section is 508  
not filed by the date on which it is required to be filed, the 509  
appropriate ethics commission shall assess the person required to 510  
file the statement a late filing fee of ten dollars for each day 511  
the statement is not filed, except that the total amount of the 512  
late filing fee shall not exceed two hundred fifty dollars. 513

(G)(1) The appropriate ethics commission other than the Ohio 514  
ethics commission and the joint legislative ethics committee shall 515  
deposit all fees it receives under divisions (E) and (F) of this 516  
section into the general revenue fund of the state. 517

(2) The Ohio ethics commission shall deposit all receipts, 518  
including, but not limited to, fees it receives under divisions 519  
(E) and (F) of this section and all moneys it receives from 520  
settlements under division (G) of section 102.06 of the Revised 521  
Code, into the Ohio ethics commission fund, which is hereby 522  
created in the state treasury. All moneys credited to the fund 523  
shall be used solely for expenses related to the operation and 524  
statutory functions of the commission. 525

(3) The joint legislative ethics committee shall deposit all 526

receipts it receives from the payment of financial disclosure 527  
statement filing fees under divisions (E) and (F) of this section 528  
into the joint legislative ethics committee investigative fund. 529

(H) Division (A) of this section does not apply to a person 530  
elected or appointed to the office of precinct, ward, or district 531  
committee member under Chapter 3517. of the Revised Code; a 532  
presidential elector; a delegate to a national convention; village 533  
or township officials and employees; any physician or psychiatrist 534  
who is paid a salary or wage in accordance with schedule C of 535  
section 124.15 or schedule E-2 of section 124.152 of the Revised 536  
Code and whose primary duties do not require the exercise of 537  
administrative discretion; or any member of a board, commission, 538  
or bureau of any county or city who receives less than one 539  
thousand dollars per year for serving in that position. 540

**Sec. 102.03.** (A)(1) No present or former public official or 541  
employee shall, during public employment or service or for twelve 542  
months thereafter, represent a client or act in a representative 543  
capacity for any person on any matter in which the public official 544  
or employee personally participated as a public official or 545  
employee through decision, approval, disapproval, recommendation, 546  
the rendering of advice, investigation, or other substantial 547  
exercise of administrative discretion. 548

(2) For twenty-four months after the conclusion of service, 549  
no former commissioner or attorney examiner of the public 550  
utilities commission shall represent a public utility, as defined 551  
in section 4905.02 of the Revised Code, or act in a representative 552  
capacity on behalf of such a utility before any state board, 553  
commission, or agency. 554

(3) For twenty-four months after the conclusion of employment 555  
or service, no former public official or employee who personally 556  
participated as a public official or employee through decision, 557

approval, disapproval, recommendation, the rendering of advice, 558  
the development or adoption of solid waste management plans, 559  
investigation, inspection, or other substantial exercise of 560  
administrative discretion under Chapter 343. or 3734. of the 561  
Revised Code shall represent a person who is the owner or operator 562  
of a facility, as defined in section 3734.01 of the Revised Code, 563  
or who is an applicant for a permit or license for a facility 564  
under that chapter, on any matter in which the public official or 565  
employee personally participated as a public official or employee. 566

(4) For a period of one year after the conclusion of 567  
employment or service as a member or employee of the general 568  
assembly, no former member or employee of the general assembly 569  
shall represent, or act in a representative capacity for, any 570  
person on any matter before the general assembly, any committee of 571  
the general assembly, or the controlling board. Division (A)(4) of 572  
this section does not apply to or affect a person who separates 573  
from service with the general assembly on or before December 31, 574  
1995. As used in division (A)(4) of this section "person" does not 575  
include any state agency or political subdivision of the state. 576

(5) As used in divisions (A)(1), (2), and (3) of this 577  
section, "matter" includes any case, proceeding, application, 578  
determination, issue, or question, but does not include the 579  
proposal, consideration, or enactment of statutes, rules, 580  
ordinances, resolutions, or charter or constitutional amendments. 581  
As used in division (A)(4) of this section, "matter" includes the 582  
proposal, consideration, or enactment of statutes, resolutions, or 583  
constitutional amendments. As used in division (A) of this 584  
section, "represent" includes any formal or informal appearance 585  
before, or any written or oral communication with, any public 586  
agency on behalf of any person. 587

(6) Nothing contained in division (A) of this section shall 588  
prohibit, during such period, a former public official or employee 589

from being retained or employed to represent, assist, or act in a 590  
representative capacity for the public agency by which the public 591  
official or employee was employed or on which the public official 592  
or employee served. 593

(7) Division (A) of this section shall not be construed to 594  
prohibit the performance of ministerial functions, including, but 595  
not limited to, the filing or amendment of tax returns, 596  
applications for permits and licenses, incorporation papers, and 597  
other similar documents. 598

(8) No present or former Ohio casino control commission 599  
official shall, during public service or for two years thereafter, 600  
represent a client, be employed or compensated by a person 601  
regulated by the commission, or act in a representative capacity 602  
for any person on any matter before or concerning the commission. 603

No present or former commission employee shall, during public 604  
employment or for two years thereafter, represent a client or act 605  
in a representative capacity on any matter in which the employee 606  
personally participated as a commission employee through decision, 607  
approval, disapproval, recommendation, the rendering of advice, 608  
investigation, or other substantial exercise of administrative 609  
discretion. 610

(B) No present or former public official or employee shall 611  
disclose or use, without appropriate authorization, any 612  
information acquired by the public official or employee in the 613  
course of the public official's or employee's official duties that 614  
is confidential because of statutory provisions, or that has been 615  
clearly designated to the public official or employee as 616  
confidential when that confidential designation is warranted 617  
because of the status of the proceedings or the circumstances 618  
under which the information was received and preserving its 619  
confidentiality is necessary to the proper conduct of government 620  
business. 621

(C) No public official or employee shall participate within 622  
the scope of duties as a public official or employee, except 623  
through ministerial functions as defined in division (A) of this 624  
section, in any license or rate-making proceeding that directly 625  
affects the license or rates of any person, partnership, trust, 626  
business trust, corporation, or association in which the public 627  
official or employee or immediate family owns or controls more 628  
than five per cent. No public official or employee shall 629  
participate within the scope of duties as a public official or 630  
employee, except through ministerial functions as defined in 631  
division (A) of this section, in any license or rate-making 632  
proceeding that directly affects the license or rates of any 633  
person to whom the public official or employee or immediate 634  
family, or a partnership, trust, business trust, corporation, or 635  
association of which the public official or employee or the public 636  
official's or employee's immediate family owns or controls more 637  
than five per cent, has sold goods or services totaling more than 638  
one thousand dollars during the preceding year, unless the public 639  
official or employee has filed a written statement acknowledging 640  
that sale with the clerk or secretary of the public agency and the 641  
statement is entered in any public record of the agency's 642  
proceedings. This division shall not be construed to require the 643  
disclosure of clients of attorneys or persons licensed under 644  
section 4732.12 or 4732.15 of the Revised Code, or patients of 645  
persons certified under section 4731.14 of the Revised Code. 646

(D) No public official or employee shall use or authorize the 647  
use of the authority or influence of office or employment to 648  
secure anything of value or the promise or offer of anything of 649  
value that is of such a character as to manifest a substantial and 650  
improper influence upon the public official or employee with 651  
respect to that person's duties. 652

(E) No public official or employee shall solicit or accept 653

anything of value that is of such a character as to manifest a 654  
substantial and improper influence upon the public official or 655  
employee with respect to that person's duties. 656

(F) No person shall promise or give to a public official or 657  
employee anything of value that is of such a character as to 658  
manifest a substantial and improper influence upon the public 659  
official or employee with respect to that person's duties. 660

(G) In the absence of bribery or another offense under the 661  
Revised Code or a purpose to defraud, contributions made to a 662  
campaign committee, political party, legislative campaign fund, 663  
political action committee, or political contributing entity on 664  
behalf of an elected public officer or other public official or 665  
employee who seeks elective office shall be considered to accrue 666  
ordinarily to the public official or employee for the purposes of 667  
divisions (D), (E), and (F) of this section. 668

As used in this division, "contributions," "campaign 669  
committee," "political party," "legislative campaign fund," 670  
"political action committee," and "political contributing entity" 671  
have the same meanings as in section 3517.01 of the Revised Code. 672

(H)(1) No public official or employee, except for the 673  
president or other chief administrative officer of or a member of 674  
a board of trustees of a state institution of higher education as 675  
defined in section 3345.011 of the Revised Code, who is required 676  
to file a financial disclosure statement under section 102.02 of 677  
the Revised Code shall solicit or accept, and no person shall give 678  
to that public official or employee, an honorarium. Except as 679  
provided in division (H)(2) of this section, this division and 680  
divisions (D), (E), and (F) of this section do not prohibit a 681  
public official or employee who is required to file a financial 682  
disclosure statement under section 102.02 of the Revised Code from 683  
accepting and do not prohibit a person from giving to that public 684  
official or employee the payment of actual travel expenses, 685

including any expenses incurred in connection with the travel for 686  
lodging, and meals, food, and beverages provided to the public 687  
official or employee at a meeting at which the public official or 688  
employee participates in a panel, seminar, or speaking engagement 689  
or provided to the public official or employee at a meeting or 690  
convention of a national organization to which any state agency, 691  
including, but not limited to, any state legislative agency or 692  
state institution of higher education as defined in section 693  
3345.011 of the Revised Code, pays membership dues. Except as 694  
provided in division (H)(2) of this section, this division and 695  
divisions (D), (E), and (F) of this section do not prohibit a 696  
public official or employee who is not required to file a 697  
financial disclosure statement under section 102.02 of the Revised 698  
Code from accepting and do not prohibit a person from promising or 699  
giving to that public official or employee an honorarium or the 700  
payment of travel, meal, and lodging expenses if the honorarium, 701  
expenses, or both were paid in recognition of demonstrable 702  
business, professional, or esthetic interests of the public 703  
official or employee that exist apart from public office or 704  
employment, including, but not limited to, such a demonstrable 705  
interest in public speaking and were not paid by any person or 706  
other entity, or by any representative or association of those 707  
persons or entities, that is regulated by, doing business with, or 708  
seeking to do business with the department, division, institution, 709  
board, commission, authority, bureau, or other instrumentality of 710  
the governmental entity with which the public official or employee 711  
serves. 712

(2) No person who is a member of the board of a state 713  
retirement system, a state retirement system investment officer, 714  
or an employee of a state retirement system whose position 715  
involves substantial and material exercise of discretion in the 716  
investment of retirement system funds shall solicit or accept, and 717  
no person shall give to that board member, officer, or employee, 718

payment of actual travel expenses, including expenses incurred 719  
with the travel for lodging, meals, food, and beverages. 720

(I) A public official or employee may accept travel, meals, 721  
and lodging or expenses or reimbursement of expenses for travel, 722  
meals, and lodging in connection with conferences, seminars, and 723  
similar events related to official duties if the travel, meals, 724  
and lodging, expenses, or reimbursement is not of such a character 725  
as to manifest a substantial and improper influence upon the 726  
public official or employee with respect to that person's duties. 727  
The house of representatives and senate, in their code of ethics, 728  
and the Ohio ethics commission, under section 111.15 of the 729  
Revised Code, may adopt rules setting standards and conditions for 730  
the furnishing and acceptance of such travel, meals, and lodging, 731  
expenses, or reimbursement. 732

A person who acts in compliance with this division and any 733  
applicable rules adopted under it, or any applicable, similar 734  
rules adopted by the supreme court governing judicial officers and 735  
employees, does not violate division (D), (E), or (F) of this 736  
section. This division does not preclude any person from seeking 737  
an advisory opinion from the appropriate ethics commission under 738  
section 102.08 of the Revised Code. 739

(J) For purposes of divisions (D), (E), and (F) of this 740  
section, the membership of a public official or employee in an 741  
organization shall not be considered, in and of itself, to be of 742  
such a character as to manifest a substantial and improper 743  
influence on the public official or employee with respect to that 744  
person's duties. As used in this division, "organization" means a 745  
church or a religious, benevolent, fraternal, or professional 746  
organization that is tax exempt under subsection 501(a) and 747  
described in subsection 501(c)(3), (4), (8), (10), or (19) of the 748  
"Internal Revenue Code of 1986." This division does not apply to a 749  
public official or employee who is an employee of an organization, 750



serves as a trustee, director, or officer of an organization, or 751  
otherwise holds a fiduciary relationship with an organization. 752  
This division does not allow a public official or employee who is 753  
a member of an organization to participate, formally or 754  
informally, in deliberations, discussions, or voting on a matter 755  
or to use his official position with regard to the interests of 756  
the organization on the matter if the public official or employee 757  
has assumed a particular responsibility in the organization with 758  
respect to the matter or if the matter would affect that person's 759  
personal, pecuniary interests. 760

(K) It is not a violation of this section for a prosecuting 761  
attorney to appoint assistants and employees in accordance with 762  
division (B) of section 309.06 and section 2921.421 of the Revised 763  
Code, for a chief legal officer of a municipal corporation or an 764  
official designated as prosecutor in a municipal corporation to 765  
appoint assistants and employees in accordance with sections 766  
733.621 and 2921.421 of the Revised Code, for a township law 767  
director appointed under section 504.15 of the Revised Code to 768  
appoint assistants and employees in accordance with sections 769  
504.151 and 2921.421 of the Revised Code, or for a coroner to 770  
appoint assistants and employees in accordance with division (B) 771  
of section 313.05 of the Revised Code. 772

As used in this division, "chief legal officer" has the same 773  
meaning as in section 733.621 of the Revised Code. 774

(L) No present public official or employee with a casino 775  
gaming regulatory function shall indirectly invest, by way of an 776  
entity the public official or employee has an ownership interest 777  
or control in, or directly invest in a casino operator, management 778  
company, holding company, casino facility, or gaming-related 779  
vendor. No present public official or employee with a casino 780  
gaming regulatory function shall directly or indirectly have a 781  
financial interest in, have an ownership interest in, be the 782

creditor or hold a debt instrument issued by, or have an interest 783  
in a contractual or service relationship with a casino operator, 784  
management company, holding company, casino facility, or 785  
gaming-related vendor. This section does not prohibit or limit 786  
permitted passive investing by the public official or employee. 787

As used in this division, "passive investing" means 788  
investment by the public official or employee by means of a mutual 789  
fund in which the public official or employee has no control of 790  
the investments or investment decisions. "Casino operator," 791  
"holding company," "management company," "casino facility," and 792  
"gaming-related vendor" have the same meanings as in section 793  
3772.01 of the Revised Code. 794

(M) A member of the Ohio casino control commission, the 795  
executive director of the commission, or an employee of the 796  
commission shall not: 797

(1) Accept anything of value, including but not limited to a 798  
gift, gratuity, emolument, or employment from a casino operator, 799  
management company, or other person subject to the jurisdiction of 800  
the commission, or from an officer, attorney, agent, or employee 801  
of a casino operator, management company, or other person subject 802  
to the jurisdiction of the commission; 803

(2) Solicit, suggest, request, or recommend, directly or 804  
indirectly, to a casino operator, management company, or other 805  
person subject to the jurisdiction of the commission, or to an 806  
officer, attorney, agent, or employee of a casino operator, 807  
management company, or other person subject to the jurisdiction of 808  
the commission, the appointment of a person to an office, place, 809  
position, or employment; 810

(3) Participate in casino gaming or any other amusement or 811  
activity at a casino facility in this state or at an affiliate 812  
gaming facility of a licensed casino operator, wherever located. 813

In addition to the penalty provided in section 102.99 of the Revised Code, whoever violates division (M)(1), (2), or (3) of this section forfeits the individual's office or employment.

**Sec. 109.31.** Except as otherwise provided by this section, the trustees of a charitable trust required to register under section 109.26 of the Revised Code shall file annual reports on forms prescribed by the attorney general, on or before the fifteenth day of the fifth month following the close of the trust's taxable year as established for federal tax purposes; or, in lieu of filing those reports, the trustees may file complete copies of all annual federal returns required to be filed by the trust with the internal revenue service for the taxable year, together with all schedules, attachments, and reports due with the return or returns. The federal returns shall be filed with the attorney general at the same time as required by the internal revenue service, taking into account any applicable extension of the federal filing date.

The annual report shall be signed by the trustee who is authorized to sign it. The annual report shall be considered certified by the trustee and ~~his~~ the trustee's signature on the report shall have the same effect as though made under oath.

A charitable trust required to register under section 109.26 of the Revised Code is not required to file the reports required by this section if any of the following apply:

(A) It is organized and operated exclusively for religious purposes.

(B) It is an educational institution that normally maintains a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at the place where its educational activities are regularly carried on.

(C) For any taxable year it has gross receipts of less than 844  
twenty-five thousand dollars and at the end of which it has gross 845  
assets of less than ~~fifteen~~ twenty-five thousand dollars. 846

The attorney general, by rule pursuant to section 109.27 of 847  
the Revised Code, may exempt other classes of charitable trusts 848  
from the requirements of this section, and may by rule increase 849  
monetary limits set forth in division (C) of this section, that 850  
require filing with the attorney general's office. 851

The attorney general may institute judicial proceedings to 852  
secure compliance with this section and to secure the proper 853  
administration of any trust or other relationship to which this 854  
section applies. The willful failure of any trustee to file 855  
reports as required by this section may be grounds for judicial 856  
removal of the trustee responsible for such failure. 857

The attorney general shall charge the following fees for 858  
filing the annual report: 859

Assets	Fee	
Less than \$25,000	\$ 0	861
\$25,000 but less than \$100,000	50	862
\$100,000 but less than \$500,000	100	863
\$500,000 or more	200	864

For the purposes of this section, "assets" refers to the 865  
total fair market value of the charitable trust's assets at the 866  
end of that trust's taxable year as established for federal tax 867  
purposes. 868

Any charitable trust that fails to pay the fee required by 869  
this section at the time required shall pay an additional fee of 870  
two hundred dollars, except that the attorney general may waive 871  
the two-hundred-dollar fee upon a showing that the trustees of the 872  
charitable trust failed to pay the fee for filing the annual 873  
report at the time required by this section for reasons that were 874

beyond the control of the trustees of the charitable trust or of a designee of the trustees.

This section shall not be subject to section 119.12 of the Revised Code.

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

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

(b) A violation of an existing or former law of this state, 906  
any other state, or the United States that is substantially 907  
equivalent to any of the offenses listed in division (A)(1)(a) of 908  
this section. 909

(2) On receipt of a request pursuant to section 5123.081 of 910  
the Revised Code with respect to an applicant for employment in 911  
any position with the department of developmental disabilities, 912  
pursuant to section 5126.28 of the Revised Code with respect to an 913  
applicant for employment in any position with a county board of 914  
developmental disabilities, or pursuant to section 5126.281 of the 915  
Revised Code with respect to an applicant for employment in a 916  
direct services position with an entity contracting with a county 917  
board for employment, a completed form prescribed pursuant to 918  
division (C)(1) of this section, and a set of fingerprint 919  
impressions obtained in the manner described in division (C)(2) of 920  
this section, the superintendent of the bureau of criminal 921  
identification and investigation shall conduct a criminal records 922  
check. The superintendent shall conduct the criminal records check 923  
in the manner described in division (B) of this section to 924  
determine whether any information exists that indicates that the 925  
person who is the subject of the request has been convicted of or 926  
pleaded guilty to any of the following: 927

(a) A violation of section 2903.01, 2903.02, 2903.03, 928  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 929  
2903.341, 2905.01, 2905.02, 2905.04, 2905.05, 2907.02, 2907.03, 930  
2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 931  
2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 932  
2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 933  
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 934  
2925.03, or 3716.11 of the Revised Code; 935

(b) An existing or former municipal ordinance or law of this 936  
state, any other state, or the United States that is substantially 937

equivalent to any of the offenses listed in division (A)(2)(a) of 938  
this section. 939

(3) On receipt of a request pursuant to section 173.27, 940  
173.394, 3712.09, 3721.121, or 3722.151 of the Revised Code, a 941  
completed form prescribed pursuant to division (C)(1) of this 942  
section, and a set of fingerprint impressions obtained in the 943  
manner described in division (C)(2) of this section, the 944  
superintendent of the bureau of criminal identification and 945  
investigation shall conduct a criminal records check with respect 946  
to any person who has applied for employment in a position for 947  
which a criminal records check is required by those sections. The 948  
superintendent shall conduct the criminal records check in the 949  
manner described in division (B) of this section to determine 950  
whether any information exists that indicates that the person who 951  
is the subject of the request previously has been convicted of or 952  
pleaded guilty to any of the following: 953

(a) A violation of section 2903.01, 2903.02, 2903.03, 954  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 955  
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 956  
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 957  
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 958  
2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 959  
2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 960  
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 961  
2925.22, 2925.23, or 3716.11 of the Revised Code; 962

(b) An existing or former law of this state, any other state, 963  
or the United States that is substantially equivalent to any of 964  
the offenses listed in division (A)(3)(a) of this section. 965

(4) On receipt of a request pursuant to section 3701.881 of 966  
the Revised Code with respect to an applicant for employment with 967  
a home health agency as a person responsible for the care, 968  
custody, or control of a child, a completed form prescribed 969

pursuant to division (C)(1) of this section, and a set of 970  
fingerprint impressions obtained in the manner described in 971  
division (C)(2) of this section, the superintendent of the bureau 972  
of criminal identification and investigation shall conduct a 973  
criminal records check. The superintendent shall conduct the 974  
criminal records check in the manner described in division (B) of 975  
this section to determine whether any information exists that 976  
indicates that the person who is the subject of the request 977  
previously has been convicted of or pleaded guilty to any of the 978  
following: 979

(a) A violation of section 2903.01, 2903.02, 2903.03, 980  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 981  
2905.01, 2905.02, 2905.04, 2905.05, 2907.02, 2907.03, 2907.04, 982  
2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.21, 983  
2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 984  
2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 985  
2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 986  
2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code or a 987  
violation of section 2925.11 of the Revised Code that is not a 988  
minor drug possession offense; 989

(b) An existing or former law of this state, any other state, 990  
or the United States that is substantially equivalent to any of 991  
the offenses listed in division (A)(4)(a) of this section. 992

(5) On receipt of a request pursuant to section 5111.032, 993  
5111.033, or 5111.034 of the Revised Code, a completed form 994  
prescribed pursuant to division (C)(1) of this section, and a set 995  
of fingerprint impressions obtained in the manner described in 996  
division (C)(2) of this section, the superintendent of the bureau 997  
of criminal identification and investigation shall conduct a 998  
criminal records check. The superintendent shall conduct the 999  
criminal records check in the manner described in division (B) of 1000  
this section to determine whether any information exists that 1001



indicates that the person who is the subject of the request 1002  
previously has been convicted of, has pleaded guilty to, or has 1003  
been found eligible for intervention in lieu of conviction for any 1004  
of the following, regardless of the date of the conviction, the 1005  
date of entry of the guilty plea, or the date the person was found 1006  
eligible for intervention in lieu of conviction: 1007

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 1008  
2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 1009  
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 1010  
2905.11, 2905.12, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 1011  
2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 1012  
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 1013  
2909.03, 2909.04, 2909.05, 2909.22, 2909.23, 2909.24, 2911.01, 1014  
2911.02, 2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 1015  
2913.05, 2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 1016  
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 1017  
2913.48, 2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.11, 1018  
2917.31, 2919.12, 2919.22, 2919.23, 2919.24, 2919.25, 2921.03, 1019  
2921.11, 2921.13, 2921.34, 2921.35, 2921.36, 2923.01, 2923.02, 1020  
2923.03, 2923.12, 2923.13, 2923.161, 2923.32, 2925.02, 2925.03, 1021  
2925.04, 2925.05, 2925.06, 2925.11, 2925.13, 2925.14, 2925.22, 1022  
2925.23, 2927.12, or 3716.11 of the Revised Code, felonious sexual 1023  
penetration in violation of former section 2907.12 of the Revised 1024  
Code, a violation of section 2905.04 of the Revised Code as it 1025  
existed prior to July 1, 1996, a violation of section 2919.23 of 1026  
the Revised Code that would have been a violation of section 1027  
2905.04 of the Revised Code as it existed prior to July 1, 1996, 1028  
had the violation been committed prior to that date; 1029

(b) A violation of an existing or former municipal ordinance 1030  
or law of this state, any other state, or the United States that 1031  
is substantially equivalent to any of the offenses listed in 1032  
division (A)(5)(a) of this section. 1033

(6) On receipt of a request pursuant to section 3701.881 of 1034  
the Revised Code with respect to an applicant for employment with 1035  
a home health agency in a position that involves providing direct 1036  
care to an older adult, a completed form prescribed pursuant to 1037  
division (C)(1) of this section, and a set of fingerprint 1038  
impressions obtained in the manner described in division (C)(2) of 1039  
this section, the superintendent of the bureau of criminal 1040  
identification and investigation shall conduct a criminal records 1041  
check. The superintendent shall conduct the criminal records check 1042  
in the manner described in division (B) of this section to 1043  
determine whether any information exists that indicates that the 1044  
person who is the subject of the request previously has been 1045  
convicted of or pleaded guilty to any of the following: 1046

(a) A violation of section 2903.01, 2903.02, 2903.03, 1047  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 1048  
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 1049  
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 1050  
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 1051  
2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 1052  
2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 1053  
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 1054  
2925.22, 2925.23, or 3716.11 of the Revised Code; 1055

(b) An existing or former law of this state, any other state, 1056  
or the United States that is substantially equivalent to any of 1057  
the offenses listed in division (A)(6)(a) of this section. 1058

(7) When conducting a criminal records check upon a request 1059  
pursuant to section 3319.39 of the Revised Code for an applicant 1060  
who is a teacher, in addition to the determination made under 1061  
division (A)(1) of this section, the superintendent shall 1062  
determine whether any information exists that indicates that the 1063  
person who is the subject of the request previously has been 1064  
convicted of or pleaded guilty to any offense specified in section 1065

3319.31 of the Revised Code. 1066

(8) On receipt of a request pursuant to section 2151.86 of 1067  
the Revised Code, a completed form prescribed pursuant to division 1068  
(C)(1) of this section, and a set of fingerprint impressions 1069  
obtained in the manner described in division (C)(2) of this 1070  
section, the superintendent of the bureau of criminal 1071  
identification and investigation shall conduct a criminal records 1072  
check in the manner described in division (B) of this section to 1073  
determine whether any information exists that indicates that the 1074  
person who is the subject of the request previously has been 1075  
convicted of or pleaded guilty to any of the following: 1076

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 1077  
2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 1078  
2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 1079  
2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 1080  
2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 1081  
2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 2909.23, 2909.24, 1082  
2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 2917.01, 2917.02, 1083  
2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 1084  
2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 2927.12, or 3716.11 1085  
of the Revised Code, a violation of section 2905.04 of the Revised 1086  
Code as it existed prior to July 1, 1996, a violation of section 1087  
2919.23 of the Revised Code that would have been a violation of 1088  
section 2905.04 of the Revised Code as it existed prior to July 1, 1089  
1996, had the violation been committed prior to that date, a 1090  
violation of section 2925.11 of the Revised Code that is not a 1091  
minor drug possession offense, two or more OVI or OVUAC violations 1092  
committed within the three years immediately preceding the 1093  
submission of the application or petition that is the basis of the 1094  
request, or felonious sexual penetration in violation of former 1095  
section 2907.12 of the Revised Code; 1096

(b) A violation of an existing or former law of this state, 1097

any other state, or the United States that is substantially 1098  
equivalent to any of the offenses listed in division (A)(8)(a) of 1099  
this section. 1100

(9) Upon receipt of a request pursuant to section 5104.012 or 1101  
5104.013 of the Revised Code, a completed form prescribed pursuant 1102  
to division (C)(1) of this section, and a set of fingerprint 1103  
impressions obtained in the manner described in division (C)(2) of 1104  
this section, the superintendent of the bureau of criminal 1105  
identification and investigation shall conduct a criminal records 1106  
check in the manner described in division (B) of this section to 1107  
determine whether any information exists that indicates that the 1108  
person who is the subject of the request has been convicted of or 1109  
pleaded guilty to any of the following: 1110

(a) A violation of section 2903.01, 2903.02, 2903.03, 1111  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.22, 1112  
2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 1113  
2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 1114  
2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 1115  
2911.01, 2911.02, 2911.11, 2911.12, 2913.02, 2913.03, 2913.04, 1116  
2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 1117  
2913.33, 2913.34, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 1118  
2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2919.12, 1119  
2919.22, 2919.24, 2919.25, 2921.11, 2921.13, 2923.01, 2923.12, 1120  
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 1121  
3716.11 of the Revised Code, felonious sexual penetration in 1122  
violation of former section 2907.12 of the Revised Code, a 1123  
violation of section 2905.04 of the Revised Code as it existed 1124  
prior to July 1, 1996, a violation of section 2919.23 of the 1125  
Revised Code that would have been a violation of section 2905.04 1126  
of the Revised Code as it existed prior to July 1, 1996, had the 1127  
violation been committed prior to that date, a violation of 1128  
section 2925.11 of the Revised Code that is not a minor drug 1129

possession offense, a violation of section 2923.02 or 2923.03 of 1130  
the Revised Code that relates to a crime specified in this 1131  
division, or a second violation of section 4511.19 of the Revised 1132  
Code within five years of the date of application for licensure or 1133  
certification. 1134

(b) A violation of an existing or former law of this state, 1135  
any other state, or the United States that is substantially 1136  
equivalent to any of the offenses or violations described in 1137  
division (A)(9)(a) of this section. 1138

(10) Upon receipt of a request pursuant to section 5153.111 1139  
of the Revised Code, a completed form prescribed pursuant to 1140  
division (C)(1) of this section, and a set of fingerprint 1141  
impressions obtained in the manner described in division (C)(2) of 1142  
this section, the superintendent of the bureau of criminal 1143  
identification and investigation shall conduct a criminal records 1144  
check in the manner described in division (B) of this section to 1145  
determine whether any information exists that indicates that the 1146  
person who is the subject of the request previously has been 1147  
convicted of or pleaded guilty to any of the following: 1148

(a) A violation of section 2903.01, 2903.02, 2903.03, 1149  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 1150  
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 1151  
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 1152  
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 1153  
2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 1154  
2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 1155  
2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, 1156  
felonious sexual penetration in violation of former section 1157  
2907.12 of the Revised Code, a violation of section 2905.04 of the 1158  
Revised Code as it existed prior to July 1, 1996, a violation of 1159  
section 2919.23 of the Revised Code that would have been a 1160  
violation of section 2905.04 of the Revised Code as it existed 1161

prior to July 1, 1996, had the violation been committed prior to 1162  
that date, or a violation of section 2925.11 of the Revised Code 1163  
that is not a minor drug possession offense; 1164

(b) A violation of an existing or former law of this state, 1165  
any other state, or the United States that is substantially 1166  
equivalent to any of the offenses listed in division (A)(10)(a) of 1167  
this section. 1168

(11) On receipt of a request for a criminal records check 1169  
from an individual pursuant to section 4749.03 or 4749.06 of the 1170  
Revised Code, accompanied by a completed copy of the form 1171  
prescribed in division (C)(1) of this section and a set of 1172  
fingerprint impressions obtained in a manner described in division 1173  
(C)(2) of this section, the superintendent of the bureau of 1174  
criminal identification and investigation shall conduct a criminal 1175  
records check in the manner described in division (B) of this 1176  
section to determine whether any information exists indicating 1177  
that the person who is the subject of the request has been 1178  
convicted of or pleaded guilty to a felony in this state or in any 1179  
other state. If the individual indicates that a firearm will be 1180  
carried in the course of business, the superintendent shall 1181  
require information from the federal bureau of investigation as 1182  
described in division (B)(2) of this section. The superintendent 1183  
shall report the findings of the criminal records check and any 1184  
information the federal bureau of investigation provides to the 1185  
director of public safety. 1186

(12) On receipt of a request pursuant to section 1321.37, 1187  
1321.53, 1321.531, 1322.03, 1322.031, or 4763.05 of the Revised 1188  
Code, a completed form prescribed pursuant to division (C)(1) of 1189  
this section, and a set of fingerprint impressions obtained in the 1190  
manner described in division (C)(2) of this section, the 1191  
superintendent of the bureau of criminal identification and 1192  
investigation shall conduct a criminal records check with respect 1193

to any person who has applied for a license, permit, or 1194  
certification from the department of commerce or a division in the 1195  
department. The superintendent shall conduct the criminal records 1196  
check in the manner described in division (B) of this section to 1197  
determine whether any information exists that indicates that the 1198  
person who is the subject of the request previously has been 1199  
convicted of or pleaded guilty to any of the following: a 1200  
violation of section 2913.02, 2913.11, 2913.31, 2913.51, or 1201  
2925.03 of the Revised Code; any other criminal offense involving 1202  
theft, receiving stolen property, embezzlement, forgery, fraud, 1203  
passing bad checks, money laundering, or drug trafficking, or any 1204  
criminal offense involving money or securities, as set forth in 1205  
Chapters 2909., 2911., 2913., 2915., 2921., 2923., and 2925. of 1206  
the Revised Code; or any existing or former law of this state, any 1207  
other state, or the United States that is substantially equivalent 1208  
to those offenses. 1209

(13) On receipt of a request for a criminal records check 1210  
from the treasurer of state under section 113.041 of the Revised 1211  
Code or from an individual under section 4701.08, 4715.101, 1212  
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 1213  
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 1214  
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 1215  
4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 1216  
4762.031, 4762.06, or 4779.091 of the Revised Code, accompanied by 1217  
a completed form prescribed under division (C)(1) of this section 1218  
and a set of fingerprint impressions obtained in the manner 1219  
described in division (C)(2) of this section, the superintendent 1220  
of the bureau of criminal identification and investigation shall 1221  
conduct a criminal records check in the manner described in 1222  
division (B) of this section to determine whether any information 1223  
exists that indicates that the person who is the subject of the 1224  
request has been convicted of or pleaded guilty to any criminal 1225  
offense in this state or any other state. The superintendent shall 1226

send the results of a check requested under section 113.041 of the Revised Code to the treasurer of state and shall send the results of a check requested under any of the other listed sections to the licensing board specified by the individual in the request.

(14) On receipt of a request pursuant to section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, or 1761.26 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any criminal offense under any existing or former law of this state, any other state, or the United States.

(15) On receipt of a request for a criminal records check from an appointing or licensing authority under section 3772.07 of the Revised Code, a completed form prescribed under division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner prescribed in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty or no contest to any offense under any existing or former law of this state, any other state, or the United States that is a disqualifying offense as defined in section 3772.07 of the Revised Code or substantially equivalent to such an offense.

(16) Not later than thirty days after the date the



superintendent receives a request of a type described in division 1259  
(A)(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), 1260  
~~or~~ (14), or (15) of this section, the completed form, and the 1261  
fingerprint impressions, the superintendent shall send the person, 1262  
board, or entity that made the request any information, other than 1263  
information the dissemination of which is prohibited by federal 1264  
law, the superintendent determines exists with respect to the 1265  
person who is the subject of the request that indicates that the 1266  
person previously has been convicted of or pleaded guilty to any 1267  
offense listed or described in division (A)(1), (2), (3), (4), 1268  
(5), (6), (7), (8), (9), (10), (11), (12), ~~or~~ (14), or (15) of 1269  
this section, as appropriate. The superintendent shall send the 1270  
person, board, or entity that made the request a copy of the list 1271  
of offenses specified in division (A)(1), (2), (3), (4), (5), (6), 1272  
(7), (8), (9), (10), (11), (12), ~~or~~ (14), or (15) of this section, 1273  
as appropriate. If the request was made under section 3701.881 of 1274  
the Revised Code with regard to an applicant who may be both 1275  
responsible for the care, custody, or control of a child and 1276  
involved in providing direct care to an older adult, the 1277  
superintendent shall provide a list of the offenses specified in 1278  
divisions (A)(4) and (6) of this section. 1279

Not later than thirty days after the superintendent receives 1280  
a request for a criminal records check pursuant to section 113.041 1281  
of the Revised Code, the completed form, and the fingerprint 1282  
impressions, the superintendent shall send the treasurer of state 1283  
any information, other than information the dissemination of which 1284  
is prohibited by federal law, the superintendent determines exist 1285  
with respect to the person who is the subject of the request that 1286  
indicates that the person previously has been convicted of or 1287  
pleaded guilty to any criminal offense in this state or any other 1288  
state. 1289

(B) The superintendent shall conduct any criminal records 1290

check requested under section 113.041, 121.08, 173.27, 173.394, 1291  
1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 1321.531, 1322.03, 1292  
1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 1293  
3701.881, 3712.09, 3721.121, 3722.151, 3772.07, 4701.08, 4715.101, 1294  
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 1295  
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 1296  
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 1297  
4749.03, 4749.06, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 1298  
4761.051, 4762.031, 4762.06, 4763.05, 4779.091, 5104.012, 1299  
5104.013, 5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 1300  
5126.281, or 5153.111 of the Revised Code as follows: 1301

(1) The superintendent shall review or cause to be reviewed 1302  
any relevant information gathered and compiled by the bureau under 1303  
division (A) of section 109.57 of the Revised Code that relates to 1304  
the person who is the subject of the request, including, if the 1305  
criminal records check was requested under section 113.041, 1306  
121.08, 173.27, 173.394, 1121.23, 1155.03, 1163.05, 1315.141, 1307  
1321.37, 1321.53, 1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 1308  
2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 1309  
3722.151, 3772.07, 4749.03, 4749.06, 4763.05, 5104.012, 5104.013, 1310  
5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 5126.281, or 1311  
5153.111 of the Revised Code, any relevant information contained 1312  
in records that have been sealed under section 2953.32 of the 1313  
Revised Code; 1314

(2) If the request received by the superintendent asks for 1315  
information from the federal bureau of investigation, the 1316  
superintendent shall request from the federal bureau of 1317  
investigation any information it has with respect to the person 1318  
who is the subject of the request, including fingerprint-based 1319  
checks of national crime information databases as described in 42 1320  
U.S.C. 671 if the request is made pursuant to section 2151.86, 1321  
5104.012, or 5104.013 of the Revised Code or if any other Revised 1322

Code section requires fingerprint-based checks of that nature, and 1323  
shall review or cause to be reviewed any information the 1324  
superintendent receives from that bureau. If a request under 1325  
section 3319.39 of the Revised Code asks only for information from 1326  
the federal bureau of investigation, the superintendent shall not 1327  
conduct the review prescribed by division (B)(1) of this section. 1328

(3) The superintendent or the superintendent's designee may 1329  
request criminal history records from other states or the federal 1330  
government pursuant to the national crime prevention and privacy 1331  
compact set forth in section 109.571 of the Revised Code. 1332

(C)(1) The superintendent shall prescribe a form to obtain 1333  
the information necessary to conduct a criminal records check from 1334  
any person for whom a criminal records check is requested under 1335  
section 113.041 of the Revised Code or required by section 121.08, 1336  
173.27, 173.394, 1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 1337  
1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 1338  
3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 3722.151, 3772.07, 1339  
4701.08, 4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 1340  
4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 1341  
4731.281, 4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 1342  
4741.10, 4749.03, 4749.06, 4755.70, 4757.101, 4759.061, 4760.032, 1343  
4760.06, 4761.051, 4762.031, 4762.06, 4763.05, 4779.091, 5104.012, 1344  
5104.013, 5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 1345  
5126.281, or 5153.111 of the Revised Code. The form that the 1346  
superintendent prescribes pursuant to this division may be in a 1347  
tangible format, in an electronic format, or in both tangible and 1348  
electronic formats. 1349

(2) The superintendent shall prescribe standard impression 1350  
sheets to obtain the fingerprint impressions of any person for 1351  
whom a criminal records check is requested under section 113.041 1352  
of the Revised Code or required by section 121.08, 173.27, 1353  
173.394, 1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 1321.531, 1354

1322.03, 1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 1355  
3319.39, 3701.881, 3712.09, 3721.121, 3722.151, 3772.07, 4701.08, 1356  
4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 1357  
4730.14, 4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 1358  
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 1359  
4749.03, 4749.06, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 1360  
4761.051, 4762.031, 4762.06, 4763.05, 4779.091, 5104.012, 1361  
5104.013, 5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 1362  
5126.281, or 5153.111 of the Revised Code. Any person for whom a 1363  
records check is requested under or required by any of those 1364  
sections shall obtain the fingerprint impressions at a county 1365  
sheriff's office, municipal police department, or any other entity 1366  
with the ability to make fingerprint impressions on the standard 1367  
impression sheets prescribed by the superintendent. The office, 1368  
department, or entity may charge the person a reasonable fee for 1369  
making the impressions. The standard impression sheets the 1370  
superintendent prescribes pursuant to this division may be in a 1371  
tangible format, in an electronic format, or in both tangible and 1372  
electronic formats. 1373

(3) Subject to division (D) of this section, the 1374  
superintendent shall prescribe and charge a reasonable fee for 1375  
providing a criminal records check requested under section 1376  
113.041, 121.08, 173.27, 173.394, 1121.23, 1155.03, 1163.05, 1377  
1315.141, 1321.53, 1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 1378  
2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 1379  
3722.151, 3772.07, 4701.08, 4715.101, 4717.061, 4725.121, 1380  
4725.501, 4729.071, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 1381  
4731.171, 4731.222, 4731.281, 4731.296, 4731.531, 4732.091, 1382  
4734.202, 4740.061, 4741.10, 4749.03, 4749.06, 4755.70, 4757.101, 1383  
4759.061, 4760.032, 4760.06, 4761.051, 4762.031, 4762.06, 4763.05, 1384  
4779.091, 5104.012, 5104.013, 5111.032, 5111.033, 5111.034, 1385  
5123.081, 5126.28, 5126.281, or 5153.111 of the Revised Code. The 1386  
person making a criminal records request under any of those 1387

sections shall pay the fee prescribed pursuant to this division. A 1388  
person making a request under section 3701.881 of the Revised Code 1389  
for a criminal records check for an applicant who may be both 1390  
responsible for the care, custody, or control of a child and 1391  
involved in providing direct care to an older adult shall pay one 1392  
fee for the request. In the case of a request under section 1393  
1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 1761.26, or 5111.032 1394  
of the Revised Code, the fee shall be paid in the manner specified 1395  
in that section. 1396

(4) The superintendent of the bureau of criminal 1397  
identification and investigation may prescribe methods of 1398  
forwarding fingerprint impressions and information necessary to 1399  
conduct a criminal records check, which methods shall include, but 1400  
not be limited to, an electronic method. 1401

(D) A determination whether any information exists that 1402  
indicates that a person previously has been convicted of or 1403  
pleaded guilty to any offense listed or described in division 1404  
(A)(1)(a) or (b), (A)(2)(a) or (b), (A)(3)(a) or (b), (A)(4)(a) or 1405  
(b), (A)(5)(a) or (b), (A)(6)(a) or (b), (A)(7), (A)(8)(a) or (b), 1406  
(A)(9)(a) or (b), (A)(10)(a) or (b), (A)(12), ~~or~~ (A)(14), or 1407  
(A)(15) of this section, or that indicates that a person 1408  
previously has been convicted of or pleaded guilty to any criminal 1409  
offense in this state or any other state regarding a criminal 1410  
records check of a type described in division (A)(13) of this 1411  
section, and that is made by the superintendent with respect to 1412  
information considered in a criminal records check in accordance 1413  
with this section is valid for the person who is the subject of 1414  
the criminal records check for a period of one year from the date 1415  
upon which the superintendent makes the determination. During the 1416  
period in which the determination in regard to a person is valid, 1417  
if another request under this section is made for a criminal 1418  
records check for that person, the superintendent shall provide 1419

the information that is the basis for the superintendent's initial 1420  
determination at a lower fee than the fee prescribed for the 1421  
initial criminal records check. 1422

(E) As used in this section: 1423

(1) "Criminal records check" means any criminal records check 1424  
conducted by the superintendent of the bureau of criminal 1425  
identification and investigation in accordance with division (B) 1426  
of this section. 1427

(2) "Minor drug possession offense" has the same meaning as 1428  
in section 2925.01 of the Revised Code. 1429

(3) "Older adult" means a person age sixty or older. 1430

(4) "OVI or OVUAC violation" means a violation of section 1431  
4511.19 of the Revised Code or a violation of an existing or 1432  
former law of this state, any other state, or the United States 1433  
that is substantially equivalent to section 4511.19 of the Revised 1434  
Code. 1435

**Sec. 109.71.** There is hereby created in the office of the 1436  
attorney general the Ohio peace officer training commission. The 1437  
commission shall consist of nine members appointed by the governor 1438  
with the advice and consent of the senate and selected as follows: 1439  
one member representing the public; two members who are incumbent 1440  
sheriffs; two members who are incumbent chiefs of police; one 1441  
member from the bureau of criminal identification and 1442  
investigation; one member from the state highway patrol; one 1443  
member who is the special agent in charge of a field office of the 1444  
federal bureau of investigation in this state; and one member from 1445  
the department of education, trade and industrial education 1446  
services, law enforcement training. 1447

This section does not confer any arrest authority or any 1448  
ability or authority to detain a person, write or issue any 1449

citation, or provide any disposition alternative, as granted under 1450  
Chapter 2935. of the Revised Code. 1451

As used in sections 109.71 to 109.801 of the Revised Code: 1452

(A) "Peace officer" means: 1453

(1) A deputy sheriff, marshal, deputy marshal, member of the 1454  
organized police department of a township or municipal 1455  
corporation, member of a township police district or joint 1456  
township police district police force, member of a police force 1457  
employed by a metropolitan housing authority under division (D) of 1458  
section 3735.31 of the Revised Code, or township constable, who is 1459  
commissioned and employed as a peace officer by a political 1460  
subdivision of this state or by a metropolitan housing authority, 1461  
and whose primary duties are to preserve the peace, to protect 1462  
life and property, and to enforce the laws of this state, 1463  
ordinances of a municipal corporation, resolutions of a township, 1464  
or regulations of a board of county commissioners or board of 1465  
township trustees, or any of those laws, ordinances, resolutions, 1466  
or regulations; 1467

(2) A police officer who is employed by a railroad company 1468  
and appointed and commissioned by the secretary of state pursuant 1469  
to sections 4973.17 to 4973.22 of the Revised Code; 1470

(3) Employees of the department of taxation engaged in the 1471  
enforcement of Chapter 5743. of the Revised Code and designated by 1472  
the tax commissioner for peace officer training for purposes of 1473  
the delegation of investigation powers under section 5743.45 of 1474  
the Revised Code; 1475

(4) An undercover drug agent; 1476

(5) Enforcement agents of the department of public safety 1477  
whom the director of public safety designates under section 1478  
5502.14 of the Revised Code; 1479

- (6) An employee of the department of natural resources who is a natural resources law enforcement staff officer designated pursuant to section 1501.013, a park officer designated pursuant to section 1541.10, a forest officer designated pursuant to section 1503.29, a preserve officer designated pursuant to section 1517.10, a wildlife officer designated pursuant to section 1531.13, or a state watercraft officer designated pursuant to section 1547.521 of the Revised Code; 1480  
1481  
1482  
1483  
1484  
1485  
1486  
1487
- (7) An employee of a park district who is designated pursuant to section 511.232 or 1545.13 of the Revised Code; 1488  
1489
- (8) An employee of a conservancy district who is designated pursuant to section 6101.75 of the Revised Code; 1490  
1491
- (9) A police officer who is employed by a hospital that employs and maintains its own proprietary police department or security department, and who is appointed and commissioned by the secretary of state pursuant to sections 4973.17 to 4973.22 of the Revised Code; 1492  
1493  
1494  
1495  
1496
- (10) Veterans' homes police officers designated under section 5907.02 of the Revised Code; 1497  
1498
- (11) A police officer who is employed by a qualified nonprofit corporation police department pursuant to section 1702.80 of the Revised Code; 1499  
1500  
1501
- (12) A state university law enforcement officer appointed under section 3345.04 of the Revised Code or a person serving as a state university law enforcement officer on a permanent basis on June 19, 1978, who has been awarded a certificate by the executive director of the Ohio peace officer training commission attesting to the person's satisfactory completion of an approved state, county, municipal, or department of natural resources peace officer basic training program; 1502  
1503  
1504  
1505  
1506  
1507  
1508  
1509
- (13) A special police officer employed by the department of 1510



mental health pursuant to section 5119.14 of the Revised Code or 1511  
the department of developmental disabilities pursuant to section 1512  
5123.13 of the Revised Code; 1513

(14) A member of a campus police department appointed under 1514  
section 1713.50 of the Revised Code; 1515

(15) A member of a police force employed by a regional 1516  
transit authority under division (Y) of section 306.35 of the 1517  
Revised Code; 1518

(16) Investigators appointed by the auditor of state pursuant 1519  
to section 117.091 of the Revised Code and engaged in the 1520  
enforcement of Chapter 117. of the Revised Code; 1521

(17) A special police officer designated by the 1522  
superintendent of the state highway patrol pursuant to section 1523  
5503.09 of the Revised Code or a person who was serving as a 1524  
special police officer pursuant to that section on a permanent 1525  
basis on October 21, 1997, and who has been awarded a certificate 1526  
by the executive director of the Ohio peace officer training 1527  
commission attesting to the person's satisfactory completion of an 1528  
approved state, county, municipal, or department of natural 1529  
resources peace officer basic training program; 1530

(18) A special police officer employed by a port authority 1531  
under section 4582.04 or 4582.28 of the Revised Code or a person 1532  
serving as a special police officer employed by a port authority 1533  
on a permanent basis on May 17, 2000, who has been awarded a 1534  
certificate by the executive director of the Ohio peace officer 1535  
training commission attesting to the person's satisfactory 1536  
completion of an approved state, county, municipal, or department 1537  
of natural resources peace officer basic training program; 1538

(19) A special police officer employed by a municipal 1539  
corporation who has been awarded a certificate by the executive 1540  
director of the Ohio peace officer training commission for 1541

satisfactory completion of an approved peace officer basic 1542  
training program and who is employed on a permanent basis on or 1543  
after March 19, 2003, at a municipal airport, or other municipal 1544  
air navigation facility, that has scheduled operations, as defined 1545  
in section 119.3 of Title 14 of the Code of Federal Regulations, 1546  
14 C.F.R. 119.3, as amended, and that is required to be under a 1547  
security program and is governed by aviation security rules of the 1548  
transportation security administration of the United States 1549  
department of transportation as provided in Parts 1542. and 1544. 1550  
of Title 49 of the Code of Federal Regulations, as amended; 1551

(20) A police officer who is employed by an owner or operator 1552  
of an amusement park that has an average yearly attendance in 1553  
excess of six hundred thousand guests and that employs and 1554  
maintains its own proprietary police department or security 1555  
department, and who is appointed and commissioned by a judge of 1556  
the appropriate municipal court or county court pursuant to 1557  
section 4973.17 of the Revised Code; 1558

(21) A police officer who is employed by a bank, savings and 1559  
loan association, savings bank, credit union, or association of 1560  
banks, savings and loan associations, savings banks, or credit 1561  
unions, who has been appointed and commissioned by the secretary 1562  
of state pursuant to sections 4973.17 to 4973.22 of the Revised 1563  
Code, and who has been awarded a certificate by the executive 1564  
director of the Ohio peace officer training commission attesting 1565  
to the person's satisfactory completion of a state, county, 1566  
municipal, or department of natural resources peace officer basic 1567  
training program; 1568

(22) An investigator, as defined in section 109.541 of the 1569  
Revised Code, of the bureau of criminal identification and 1570  
investigation who is commissioned by the superintendent of the 1571  
bureau as a special agent for the purpose of assisting law 1572  
enforcement officers or providing emergency assistance to peace 1573

officers pursuant to authority granted under that section; 1574

(23) A state fire marshal law enforcement officer appointed 1575  
under section 3737.22 of the Revised Code or a person serving as a 1576  
state fire marshal law enforcement officer on a permanent basis on 1577  
or after July 1, 1982, who has been awarded a certificate by the 1578  
executive director of the Ohio peace officer training commission 1579  
attesting to the person's satisfactory completion of an approved 1580  
state, county, municipal, or department of natural resources peace 1581  
officer basic training program; 1582

(24) A gaming agent employed under section 3772.03 of the 1583  
Revised Code. 1584

(B) "Undercover drug agent" has the same meaning as in 1585  
division (B)(2) of section 109.79 of the Revised Code. 1586

(C) "Crisis intervention training" means training in the use 1587  
of interpersonal and communication skills to most effectively and 1588  
sensitively interview victims of rape. 1589

(D) "Missing children" has the same meaning as in section 1590  
2901.30 of the Revised Code. 1591

**Sec. 109.77.** (A) As used in this section, "felony" has the 1592  
same meaning as in section 109.511 of the Revised Code. 1593

(B)(1) Notwithstanding any general, special, or local law or 1594  
charter to the contrary, and except as otherwise provided in this 1595  
section, no person shall receive an original appointment on a 1596  
permanent basis as any of the following unless the person 1597  
previously has been awarded a certificate by the executive 1598  
director of the Ohio peace officer training commission attesting 1599  
to the person's satisfactory completion of an approved state, 1600  
county, municipal, or department of natural resources peace 1601  
officer basic training program: 1602

(a) A peace officer of any county, township, municipal 1603

corporation, regional transit authority, or metropolitan housing authority;	1604 1605
(b) A natural resources law enforcement staff officer, park officer, forest officer, preserve officer, wildlife officer, or state watercraft officer of the department of natural resources;	1606 1607 1608
(c) An employee of a park district under section 511.232 or 1545.13 of the Revised Code;	1609 1610
(d) An employee of a conservancy district who is designated pursuant to section 6101.75 of the Revised Code;	1611 1612
(e) A state university law enforcement officer;	1613
(f) A special police officer employed by the department of mental health pursuant to section 5119.14 of the Revised Code or the department of developmental disabilities pursuant to section 5123.13 of the Revised Code;	1614 1615 1616 1617
(g) An enforcement agent of the department of public safety whom the director of public safety designates under section 5502.14 of the Revised Code;	1618 1619 1620
(h) A special police officer employed by a port authority under section 4582.04 or 4582.28 of the Revised Code;	1621 1622
(i) A special police officer employed by a municipal corporation at a municipal airport, or other municipal air navigation facility, that has scheduled operations, as defined in section 119.3 of Title 14 of the Code of Federal Regulations, 14 C.F.R. 119.3, as amended, and that is required to be under a security program and is governed by aviation security rules of the transportation security administration of the United States department of transportation as provided in Parts 1542. and 1544. of Title 49 of the Code of Federal Regulations, as amended;	1623 1624 1625 1626 1627 1628 1629 1630 1631
<u>(j) A gaming agent employed under section 3772.03 of the Revised Code.</u>	1632 1633

(2) Every person who is appointed on a temporary basis or for a probationary term or on other than a permanent basis as any of the following shall forfeit the appointed position unless the person previously has completed satisfactorily or, within the time prescribed by rules adopted by the attorney general pursuant to section 109.74 of the Revised Code, satisfactorily completes a state, county, municipal, or department of natural resources peace officer basic training program for temporary or probationary officers and is awarded a certificate by the director attesting to the satisfactory completion of the program:

(a) A peace officer of any county, township, municipal corporation, regional transit authority, or metropolitan housing authority;

(b) A natural resources law enforcement staff officer, park officer, forest officer, preserve officer, wildlife officer, or state watercraft officer of the department of natural resources;

(c) An employee of a park district under section 511.232 or 1545.13 of the Revised Code;

(d) An employee of a conservancy district who is designated pursuant to section 6101.75 of the Revised Code;

(e) A special police officer employed by the department of mental health pursuant to section 5119.14 of the Revised Code or the department of developmental disabilities pursuant to section 5123.13 of the Revised Code;

(f) An enforcement agent of the department of public safety whom the director of public safety designates under section 5502.14 of the Revised Code;

(g) A special police officer employed by a port authority under section 4582.04 or 4582.28 of the Revised Code;

(h) A special police officer employed by a municipal

corporation at a municipal airport, or other municipal air 1664  
navigation facility, that has scheduled operations, as defined in 1665  
section 119.3 of Title 14 of the Code of Federal Regulations, 14 1666  
C.F.R. 119.3, as amended, and that is required to be under a 1667  
security program and is governed by aviation security rules of the 1668  
transportation security administration of the United States 1669  
department of transportation as provided in Parts 1542. and 1544. 1670  
of Title 49 of the Code of Federal Regulations, as amended. 1671

(3) For purposes of division (B) of this section, a state, 1672  
county, municipal, or department of natural resources peace 1673  
officer basic training program, regardless of whether the program 1674  
is to be completed by peace officers appointed on a permanent or 1675  
temporary, probationary, or other nonpermanent basis, shall 1676  
include training in the handling of the offense of domestic 1677  
violence, other types of domestic violence-related offenses and 1678  
incidents, and protection orders and consent agreements issued or 1679  
approved under section 2919.26 or 3113.31 of the Revised Code and 1680  
crisis intervention training. The requirement to complete training 1681  
in the handling of the offense of domestic violence, other types 1682  
of domestic violence-related offenses and incidents, and 1683  
protection orders and consent agreements issued or approved under 1684  
section 2919.26 or 3113.31 of the Revised Code does not apply to 1685  
any person serving as a peace officer on March 27, 1979, and the 1686  
requirement to complete training in crisis intervention does not 1687  
apply to any person serving as a peace officer on April 4, 1985. 1688  
Any person who is serving as a peace officer on April 4, 1985, who 1689  
terminates that employment after that date, and who subsequently 1690  
is hired as a peace officer by the same or another law enforcement 1691  
agency shall complete training in crisis intervention as 1692  
prescribed by rules adopted by the attorney general pursuant to 1693  
section 109.742 of the Revised Code. No peace officer shall have 1694  
employment as a peace officer terminated and then be reinstated 1695  
with intent to circumvent this section. 1696

(4) Division (B) of this section does not apply to any person 1697  
serving on a permanent basis on March 28, 1985, as a park officer, 1698  
forest officer, preserve officer, wildlife officer, or state 1699  
watercraft officer of the department of natural resources or as an 1700  
employee of a park district under section 511.232 or 1545.13 of 1701  
the Revised Code, to any person serving on a permanent basis on 1702  
March 6, 1986, as an employee of a conservancy district designated 1703  
pursuant to section 6101.75 of the Revised Code, to any person 1704  
serving on a permanent basis on January 10, 1991, as a preserve 1705  
officer of the department of natural resources, to any person 1706  
employed on a permanent basis on July 2, 1992, as a special police 1707  
officer by the department of mental health pursuant to section 1708  
5119.14 of the Revised Code or by the department of developmental 1709  
disabilities pursuant to section 5123.13 of the Revised Code, to 1710  
any person serving on a permanent basis on May 17, 2000, as a 1711  
special police officer employed by a port authority under section 1712  
4582.04 or 4582.28 of the Revised Code, to any person serving on a 1713  
permanent basis on March 19, 2003, as a special police officer 1714  
employed by a municipal corporation at a municipal airport or 1715  
other municipal air navigation facility described in division 1716  
(A)(19) of section 109.71 of the Revised Code, to any person 1717  
serving on a permanent basis on June 19, 1978, as a state 1718  
university law enforcement officer pursuant to section 3345.04 of 1719  
the Revised Code and who, immediately prior to June 19, 1978, was 1720  
serving as a special police officer designated under authority of 1721  
that section, or to any person serving on a permanent basis on 1722  
September 20, 1984, as a liquor control investigator, known after 1723  
June 30, 1999, as an enforcement agent of the department of public 1724  
safety, engaged in the enforcement of Chapters 4301. and 4303. of 1725  
the Revised Code. 1726

(5) Division (B) of this section does not apply to any person 1727  
who is appointed as a regional transit authority police officer 1728  
pursuant to division (Y) of section 306.35 of the Revised Code if, 1729

on or before July 1, 1996, the person has completed satisfactorily 1730  
an approved state, county, municipal, or department of natural 1731  
resources peace officer basic training program and has been 1732  
awarded a certificate by the executive director of the Ohio peace 1733  
officer training commission attesting to the person's satisfactory 1734  
completion of such an approved program and if, on July 1, 1996, 1735  
the person is performing peace officer functions for a regional 1736  
transit authority. 1737

(C) No person, after September 20, 1984, shall receive an 1738  
original appointment on a permanent basis as a veterans' home 1739  
police officer designated under section 5907.02 of the Revised 1740  
Code unless the person previously has been awarded a certificate 1741  
by the executive director of the Ohio peace officer training 1742  
commission attesting to the person's satisfactory completion of an 1743  
approved police officer basic training program. Every person who 1744  
is appointed on a temporary basis or for a probationary term or on 1745  
other than a permanent basis as a veterans' home police officer 1746  
designated under section 5907.02 of the Revised Code shall forfeit 1747  
that position unless the person previously has completed 1748  
satisfactorily or, within one year from the time of appointment, 1749  
satisfactorily completes an approved police officer basic training 1750  
program. 1751

(D) No bailiff or deputy bailiff of a court of record of this 1752  
state and no criminal investigator who is employed by the state 1753  
public defender shall carry a firearm, as defined in section 1754  
2923.11 of the Revised Code, while on duty unless the bailiff, 1755  
deputy bailiff, or criminal investigator has done or received one 1756  
of the following: 1757

(1) Has been awarded a certificate by the executive director 1758  
of the Ohio peace officer training commission, which certificate 1759  
attests to satisfactory completion of an approved state, county, 1760  
or municipal basic training program for bailiffs and deputy 1761



bailiffs of courts of record and for criminal investigators 1762  
employed by the state public defender that has been recommended by 1763  
the Ohio peace officer training commission; 1764

(2) Has successfully completed a firearms training program 1765  
approved by the Ohio peace officer training commission prior to 1766  
employment as a bailiff, deputy bailiff, or criminal investigator; 1767

(3) Prior to June 6, 1986, was authorized to carry a firearm 1768  
by the court that employed the bailiff or deputy bailiff or, in 1769  
the case of a criminal investigator, by the state public defender 1770  
and has received training in the use of firearms that the Ohio 1771  
peace officer training commission determines is equivalent to the 1772  
training that otherwise is required by division (D) of this 1773  
section. 1774

(E)(1) Before a person seeking a certificate completes an 1775  
approved peace officer basic training program, the executive 1776  
director of the Ohio peace officer training commission shall 1777  
request the person to disclose, and the person shall disclose, any 1778  
previous criminal conviction of or plea of guilty of that person 1779  
to a felony. 1780

(2) Before a person seeking a certificate completes an 1781  
approved peace officer basic training program, the executive 1782  
director shall request a criminal history records check on the 1783  
person. The executive director shall submit the person's 1784  
fingerprints to the bureau of criminal identification and 1785  
investigation, which shall submit the fingerprints to the federal 1786  
bureau of investigation for a national criminal history records 1787  
check. 1788

Upon receipt of the executive director's request, the bureau 1789  
of criminal identification and investigation and the federal 1790  
bureau of investigation shall conduct a criminal history records 1791  
check on the person and, upon completion of the check, shall 1792

provide a copy of the criminal history records check to the 1793  
executive director. The executive director shall not award any 1794  
certificate prescribed in this section unless the executive 1795  
director has received a copy of the criminal history records check 1796  
on the person to whom the certificate is to be awarded. 1797

(3) The executive director of the commission shall not award 1798  
a certificate prescribed in this section to a person who has been 1799  
convicted of or has pleaded guilty to a felony or who fails to 1800  
disclose any previous criminal conviction of or plea of guilty to 1801  
a felony as required under division (E)(1) of this section. 1802

(4) The executive director of the commission shall revoke the 1803  
certificate awarded to a person as prescribed in this section, and 1804  
that person shall forfeit all of the benefits derived from being 1805  
certified as a peace officer under this section, if the person, 1806  
before completion of an approved peace officer basic training 1807  
program, failed to disclose any previous criminal conviction of or 1808  
plea of guilty to a felony as required under division (E)(1) of 1809  
this section. 1810

(F)(1) Regardless of whether the person has been awarded the 1811  
certificate or has been classified as a peace officer prior to, 1812  
on, or after October 16, 1996, the executive director of the Ohio 1813  
peace officer training commission shall revoke any certificate 1814  
that has been awarded to a person as prescribed in this section if 1815  
the person does either of the following: 1816

(a) Pleads guilty to a felony committed on or after January 1817  
1, 1997; 1818

(b) Pleads guilty to a misdemeanor committed on or after 1819  
January 1, 1997, pursuant to a negotiated plea agreement as 1820  
provided in division (D) of section 2929.43 of the Revised Code in 1821  
which the person agrees to surrender the certificate awarded to 1822  
the person under this section. 1823

(2) The executive director of the commission shall suspend 1824  
any certificate that has been awarded to a person as prescribed in 1825  
this section if the person is convicted, after trial, of a felony 1826  
committed on or after January 1, 1997. The executive director 1827  
shall suspend the certificate pursuant to division (F)(2) of this 1828  
section pending the outcome of an appeal by the person from that 1829  
conviction to the highest court to which the appeal is taken or 1830  
until the expiration of the period in which an appeal is required 1831  
to be filed. If the person files an appeal that results in that 1832  
person's acquittal of the felony or conviction of a misdemeanor, 1833  
or in the dismissal of the felony charge against that person, the 1834  
executive director shall reinstate the certificate awarded to the 1835  
person under this section. If the person files an appeal from that 1836  
person's conviction of the felony and the conviction is upheld by 1837  
the highest court to which the appeal is taken or if the person 1838  
does not file a timely appeal, the executive director shall revoke 1839  
the certificate awarded to the person under this section. 1840

(G)(1) If a person is awarded a certificate under this 1841  
section and the certificate is revoked pursuant to division (E)(4) 1842  
or (F) of this section, the person shall not be eligible to 1843  
receive, at any time, a certificate attesting to the person's 1844  
satisfactory completion of a peace officer basic training program. 1845

(2) The revocation or suspension of a certificate under 1846  
division (E)(4) or (F) of this section shall be in accordance with 1847  
Chapter 119. of the Revised Code. 1848

(H)(1) A person who was employed as a peace officer of a 1849  
county, township, or municipal corporation of the state on January 1850  
1, 1966, and who has completed at least sixteen years of full-time 1851  
active service as such a peace officer, or equivalent service as 1852  
determined by the executive director of the Ohio peace officer 1853  
training commission, may receive an original appointment on a 1854  
permanent basis and serve as a peace officer of a county, 1855

township, or municipal corporation, or as a state university law 1856  
enforcement officer, without complying with the requirements of 1857  
division (B) of this section. 1858

(2) Any person who held an appointment as a state highway 1859  
trooper on January 1, 1966, may receive an original appointment on 1860  
a permanent basis and serve as a peace officer of a county, 1861  
township, or municipal corporation, or as a state university law 1862  
enforcement officer, without complying with the requirements of 1863  
division (B) of this section. 1864

(I) No person who is appointed as a peace officer of a 1865  
county, township, or municipal corporation on or after April 9, 1866  
1985, shall serve as a peace officer of that county, township, or 1867  
municipal corporation unless the person has received training in 1868  
the handling of missing children and child abuse and neglect cases 1869  
from an approved state, county, township, or municipal police 1870  
officer basic training program or receives the training within the 1871  
time prescribed by rules adopted by the attorney general pursuant 1872  
to section 109.741 of the Revised Code. 1873

(J) No part of any approved state, county, or municipal basic 1874  
training program for bailiffs and deputy bailiffs of courts of 1875  
record and no part of any approved state, county, or municipal 1876  
basic training program for criminal investigators employed by the 1877  
state public defender shall be used as credit toward the 1878  
completion by a peace officer of any part of the approved state, 1879  
county, or municipal peace officer basic training program that the 1880  
peace officer is required by this section to complete 1881  
satisfactorily. 1882

(K) This section does not apply to any member of the police 1883  
department of a municipal corporation in an adjoining state 1884  
serving in this state under a contract pursuant to section 737.04 1885  
of the Revised Code. 1886

Sec. 109.79. (A) The Ohio peace officer training commission 1887  
shall establish and conduct a training school for law enforcement 1888  
officers of any political subdivision of the state or of the state 1889  
public defender's office. The school shall be known as the Ohio 1890  
peace officer training academy. No bailiff or deputy bailiff of a 1891  
court of record of this state and no criminal investigator 1892  
employed by the state public defender shall be permitted to attend 1893  
the academy for training unless the employing court of the bailiff 1894  
or deputy bailiff or the state public defender, whichever is 1895  
applicable, has authorized the bailiff, deputy bailiff, or 1896  
investigator to attend the academy. 1897

The Ohio peace officer training commission shall develop the 1898  
training program, which shall include courses in both the civil 1899  
and criminal functions of law enforcement officers, a course in 1900  
crisis intervention with six or more hours of training, and 1901  
training in the handling of missing children and child abuse and 1902  
neglect cases, and shall establish rules governing qualifications 1903  
for admission to the academy. The commission may require 1904  
competitive examinations to determine fitness of prospective 1905  
trainees, so long as the examinations or other criteria for 1906  
admission to the academy are consistent with the provisions of 1907  
Chapter 124. of the Revised Code. 1908

The Ohio peace officer training commission shall determine 1909  
tuition costs sufficient in the aggregate to pay the costs of 1910  
operating the academy. The costs of acquiring and equipping the 1911  
academy shall be paid from appropriations made by the general 1912  
assembly to the Ohio peace officer training commission for that 1913  
purpose, from gifts or grants received for that purpose, or from 1914  
fees for goods related to the academy. 1915

The Ohio peace officer training commission shall create a 1916  
gaming-related curriculum for gaming agents. The Ohio peace 1917

officer training commission shall use money distributed to the 1918  
Ohio peace officer training academy from the Ohio law enforcement 1919  
training fund to first support the academy's training programs for 1920  
gaming agents and gaming-related curriculum. The Ohio peace 1921  
officer training commission may utilize existing training programs 1922  
in other states that specialize in training gaming agents. 1923

The law enforcement officers, during the period of their 1924  
training, shall receive compensation as determined by the 1925  
political subdivision that sponsors them or, if the officer is a 1926  
criminal investigator employed by the state public defender, as 1927  
determined by the state public defender. The political subdivision 1928  
may pay the tuition costs of the law enforcement officers they 1929  
sponsor and the state public defender may pay the tuition costs of 1930  
criminal investigators of that office who attend the academy. 1931

If trainee vacancies exist, the academy may train and issue 1932  
certificates of satisfactory completion to peace officers who are 1933  
employed by a campus police department pursuant to section 1713.50 1934  
of the Revised Code, by a qualified nonprofit corporation police 1935  
department pursuant to section 1702.80 of the Revised Code, or by 1936  
a railroad company, who are amusement park police officers 1937  
appointed and commissioned by a judge of the appropriate municipal 1938  
court or county court pursuant to section 4973.17 of the Revised 1939  
Code, or who are bank, savings and loan association, savings bank, 1940  
credit union, or association of banks, savings and loan 1941  
associations, savings banks, or credit unions, or hospital police 1942  
officers appointed and commissioned by the secretary of state 1943  
pursuant to sections 4973.17 to 4973.22 of the Revised Code, 1944  
provided that no such officer shall be trained at the academy 1945  
unless the officer meets the qualifications established for 1946  
admission to the academy and the qualified nonprofit corporation 1947  
police department; bank, savings and loan association, savings 1948  
bank, credit union, or association of banks, savings and loan 1949

associations, savings banks, or credit unions; railroad company; 1950  
hospital; or amusement park or the private college or university 1951  
that established the campus police department prepays the entire 1952  
cost of the training. A qualified nonprofit corporation police 1953  
department; bank, savings and loan association, savings bank, 1954  
credit union, or association of banks, savings and loan 1955  
associations, savings banks, or credit unions; railroad company; 1956  
hospital; or amusement park or a private college or university 1957  
that has established a campus police department is not entitled to 1958  
reimbursement from the state for any amount paid for the cost of 1959  
training the bank, savings and loan association, savings bank, 1960  
credit union, or association of banks, savings and loan 1961  
associations, savings banks, or credit unions peace officers; the 1962  
railroad company's peace officers; or the peace officers of the 1963  
qualified nonprofit corporation police department, campus police 1964  
department, hospital, or amusement park. 1965

The academy shall permit investigators employed by the state 1966  
medical board to take selected courses that the board determines 1967  
are consistent with its responsibilities for initial and 1968  
continuing training of investigators as required under sections 1969  
4730.26 and 4731.05 of the Revised Code. The board shall pay the 1970  
entire cost of training that investigators receive at the academy. 1971

(B) As used in this section: 1972

(1) "Law enforcement officers" include any undercover drug 1973  
agent, any bailiff or deputy bailiff of a court of record, and any 1974  
criminal investigator who is employed by the state public 1975  
defender. 1976

(2) "Undercover drug agent" means any person who: 1977

(a) Is employed by a county, township, or municipal 1978  
corporation for the purposes set forth in division (B)(2)(b) of 1979  
this section but who is not an employee of a county sheriff's 1980

department, of a township constable, or of the police department	1981
of a municipal corporation or township;	1982
(b) In the course of the person's employment by a county,	1983
township, or municipal corporation, investigates and gathers	1984
information pertaining to persons who are suspected of violating	1985
Chapter 2925. or 3719. of the Revised Code, and generally does not	1986
wear a uniform in the performance of the person's duties.	1987
(3) "Crisis intervention training" has the same meaning as in	1988
section 109.71 of the Revised Code.	1989
(4) "Missing children" has the same meaning as in section	1990
2901.30 of the Revised Code.	1991
<b>Sec. 121.41.</b> As used in sections 121.41 to 121.50 of the	1992
Revised Code:	1993
(A) "Appropriate ethics commission" has the same meaning as	1994
in section 102.01 of the Revised Code.	1995
(B) "Appropriate licensing agency" means a public or private	1996
entity that is responsible for licensing, certifying, or	1997
registering persons who are engaged in a particular vocation.	1998
(C) "Person" has the same meaning as in section 1.59 of the	1999
Revised Code and also includes any officer or employee of the	2000
state or any political subdivision of the state.	2001
(D) "State agency" has the same meaning as in section 1.60 of	2002
the Revised Code <u>and includes the Ohio casino control commission,</u>	2003
but does not include any of the following:	2004
(1) The general assembly;	2005
(2) Any court;	2006
(3) The secretary of state, auditor of state, treasurer of	2007
state, or attorney general and their respective offices.	2008
(E) "State employee" means any person who is an employee of a	2009



state agency or any person who does business with the state.	2010
(F) "State officer" means any person who is elected or appointed to a public office in a state agency.	2011 2012
(G) "Wrongful act or omission" means an act or omission, committed in the course of office holding or employment, that is not in accordance with the requirements of law or such standards of proper governmental conduct as are commonly accepted in the community and thereby subverts, or tends to subvert, the process of government.	2013 2014 2015 2016 2017 2018
<b>Sec. 121.60.</b> As used in sections 121.60 to 121.69 of the Revised Code:	2019 2020
(A) "Person" and "compensation" have the same meanings as in section 101.70 of the Revised Code.	2021 2022
(B) "Expenditure" means any of the following that is made to, at the request of, for the benefit of, or on behalf of an elected executive official, the director of a department created under section 121.02 of the Revised Code, an executive agency official, or a member of the staff of any public officer or employee listed in this division:	2023 2024 2025 2026 2027 2028
(1) A payment, distribution, loan, advance, deposit, reimbursement, or gift of money, real estate, or anything of value, including, but not limited to, food and beverages, entertainment, lodging, transportation, or honorariums;	2029 2030 2031 2032
(2) A contract, promise, or agreement to make an expenditure, whether or not legally enforceable;	2033 2034
(3) The purchase, sale, or gift of services or any other thing of value. "Expenditure" does not include a contribution, gift, or grant to a foundation or other charitable organization that is exempt from federal income taxation under subsection 501(c)(3) of the Internal Revenue Code. "Expenditure" does not	2035 2036 2037 2038 2039

include the purchase, sale, or gift of services or any other thing 2040  
of value that is available to the general public on the same terms 2041  
as it is available to the persons listed in this division, or an 2042  
offer or sale of securities to any person listed in this division 2043  
that is governed by regulation D, 17 C.F.R. ~~2301.501~~ 230.501 to 2044  
~~2301.508~~ 230.508, adopted under the authority of the "Securities 2045  
Act of 1933," 48 Stat. 74, 15 U.S.C.A. and following, or that is 2046  
governed by a comparable provision under state law. 2047

(C) "Employer" means any person who, directly or indirectly, 2048  
engages an executive agency lobbyist. 2049

(D) "Engage" means to make any arrangement, and "engagement" 2050  
means arrangement, whereby an individual is employed or retained 2051  
for compensation to act for or on behalf of an employer to 2052  
influence executive agency decisions or to conduct any executive 2053  
agency lobbying activity. 2054

(E) "Financial transaction" means a transaction or activity 2055  
that is conducted or undertaken for profit and arises from the 2056  
joint ownership or the ownership or part ownership in common of 2057  
any real or personal property or any commercial or business 2058  
enterprise of whatever form or nature between the following: 2059

(1) An executive agency lobbyist, ~~his~~ the executive agency 2060  
lobbyist's employer, or a member of the immediate family of the 2061  
executive agency lobbyist or ~~his~~ the executive agency lobbyist's 2062  
employer; and 2063

(2) Any elected executive official, the director of a 2064  
department created under section 121.02 of the Revised Code, an 2065  
executive agency official, or any member of the staff of a public 2066  
officer or employee listed in division (E)(2) of this section. 2067

"Financial transaction" does not include any transaction or 2068  
activity described in division (E) of this section if it is 2069  
available to the general public on the same terms, or if it is an 2070

offer or sale of securities to any person listed in division 2071  
(E)(2) of this section that is governed by regulation D, 17 C.F.R. 2072  
~~2301.501~~ 230.501 to ~~2301.508~~ 230.508, adopted under the authority 2073  
of the "Securities Act of 1933," 48 Stat. 74, 15 U.S.C.A. and 2074  
following, or that is governed by a comparable provision under 2075  
state law. 2076

(F) "Executive agency" means the office of an elected 2077  
executive official, a department created under section 121.02 of 2078  
the Revised Code, or any other state agency, department, board, or 2079  
commission controlled or directed by an elected executive official 2080  
or otherwise subject to ~~his~~ an elected executive official's 2081  
authority. "Executive agency" does not include any court, the 2082  
general assembly, or the controlling board. 2083

(G) "Executive agency decision" means a decision of an 2084  
executive agency regarding the expenditure of funds of the state 2085  
or of an executive agency with respect to the award of a contract, 2086  
grant, lease, or other financial arrangement under which such 2087  
funds are distributed or allocated, or a regulatory decision of an 2088  
executive agency or any board or commission of the state. 2089  
"Executive agency decision" does not include either of the 2090  
following: 2091

(1) A purchasing decision for which a vendor has filed a 2092  
statement certifying that ~~he~~ the vendor has not made campaign 2093  
contributions in an amount such that section 3517.13 of the 2094  
Revised Code would invalidate the decision, if that vendor has not 2095  
engaged an executive agency lobbyist; 2096

(2) The award of a competitively bid contract for which bid 2097  
specifications were prepared and for which at least three eligible 2098  
competitive bids were received by the executive agency. 2099

(H) "Executive agency lobbyist" means any person engaged to 2100  
influence executive agency decisions or to conduct executive 2101

agency lobbying activity as one of ~~his~~ the person's main purposes 2102  
on a regular and substantial basis. "Executive agency lobbyist" 2103  
does not include an elected or appointed officer or employee of a 2104  
federal or state agency, state college, state university, or 2105  
political subdivision who attempts to influence or affect 2106  
executive agency decisions in ~~his~~ a fiduciary capacity as a 2107  
representative of ~~his~~ the officer's or employee's agency, college, 2108  
university, or political subdivision. 2109

(I) "Executive agency lobbying activity" means contacts made 2110  
to promote, oppose, or otherwise influence the outcome of an 2111  
executive agency decision by direct communication with an elected 2112  
executive official, the director of any department listed in 2113  
section 121.02 of the Revised Code, any executive agency official, 2114  
~~or~~ a member of the staff of any public officer or employee listed 2115  
in this division, or the Ohio casino control commission. "Lobbying 2116  
activity" does not include any of the following: 2117

(1) The action of any person having a direct interest in 2118  
executive agency decisions who, under Section 3 of Article I, Ohio 2119  
Constitution, assembles together with other persons to consult for 2120  
their common good, instructs a person listed in the first 2121  
paragraph of division (I) of this section, or petitions such a 2122  
person for the redress of grievances; 2123

(2) Contacts made for the sole purpose of gathering 2124  
information contained in a public record; 2125

(3) Appearances before an executive agency to give testimony. 2126

(J) "Executive agency official" means an officer or employee 2127  
of an executive agency whose principal duties are to formulate 2128  
policy or to participate directly or indirectly in the 2129  
preparation, review, or award of contracts, grants, leases, or 2130  
other financial arrangements with an executive agency. 2131

(K) "Aggrieved party" means a party entitled to resort to a 2132

remedy.	2133
(L) "Elected executive official" means the governor,	2134
lieutenant governor, secretary of state, auditor of state,	2135
treasurer of state, and the attorney general.	2136
(M) "Staff" means any officer or employee of an executive	2137
agency whose official duties are to formulate policy and who	2138
exercises administrative or supervisory authority or who	2139
authorizes the expenditure of state funds.	2140
<b>Sec. 1705.48.</b> Except as otherwise provided by this chapter or	2141
any other provision of the Revised Code, including, but not	2142
limited to, sections 3734.908, 5739.33, 5743.57, 5747.07, and	2143
<del>5753.09</del> <u>5753.02</u> of the Revised Code, all of the following apply:	2144
(A) The debts, obligations, and liabilities of a limited	2145
liability company, whether arising in contract, tort, or	2146
otherwise, are solely the debts, obligations, and liabilities of	2147
the limited liability company.	2148
(B) Neither the members of the limited liability company nor	2149
any managers of the limited liability company are personally	2150
liable to satisfy any judgment, decree, or order of a court for,	2151
or are personally liable to satisfy in any other manner, a debt,	2152
obligation, or liability of the company solely by reason of being	2153
a member or manager of the limited liability company.	2154
(C) Nothing in this chapter affects any personal liability of	2155
a member of a limited liability company or any manager of a	2156
limited liability company for the member's or manager's own	2157
actions or omissions.	2158
(D) This chapter does not affect any statutory or common law	2159
of this or another state that pertains to the relationship between	2160
an individual who renders a professional service and a recipient	2161
of that service, including, but not limited to, any contract or	2162

tort liability arising out of acts or omissions committed or 2163  
omitted during the course of rendering the professional service. 2164

**Sec. 2915.01.** As used in this chapter: 2165

(A) "Bookmaking" means the business of receiving or paying 2166  
off bets. 2167

(B) "Bet" means the hazarding of anything of value upon the 2168  
result of an event, undertaking, or contingency, but does not 2169  
include a bona fide business risk. 2170

(C) "Scheme of chance" means a slot machine, lottery, numbers 2171  
game, pool conducted for profit, or other scheme in which a 2172  
participant gives a valuable consideration for a chance to win a 2173  
prize, but does not include bingo, a skill-based amusement 2174  
machine, or a pool not conducted for profit. 2175

(D) "Game of chance" means poker, craps, roulette, or other 2176  
game in which a player gives anything of value in the hope of 2177  
gain, the outcome of which is determined largely by chance, but 2178  
does not include bingo. 2179

(E) "Game of chance conducted for profit" means any game of 2180  
chance designed to produce income for the person who conducts or 2181  
operates the game of chance, but does not include bingo. 2182

(F) "Gambling device" means any of the following: 2183

(1) A book, totalizer, or other equipment for recording bets; 2184

(2) A ticket, token, or other device representing a chance, 2185  
share, or interest in a scheme of chance or evidencing a bet; 2186

(3) A deck of cards, dice, gaming table, roulette wheel, slot 2187  
machine, or other apparatus designed for use in connection with a 2188  
game of chance; 2189

(4) Any equipment, device, apparatus, or paraphernalia 2190  
specially designed for gambling purposes; 2191

(5) Bingo supplies sold or otherwise provided, or used, in violation of this chapter.	2192 2193
(G) "Gambling offense" means any of the following:	2194
(1) A violation of section 2915.02, 2915.03, 2915.04, 2915.05, 2915.06, 2915.07, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 2915.092, 2915.10, or 2915.11 of the Revised Code;	2195 2196 2197
(2) A violation of an existing or former municipal ordinance or law of this or any other state or the United States substantially equivalent to any section listed in division (G)(1) of this section or a violation of section 2915.06 of the Revised Code as it existed prior to July 1, 1996;	2198 2199 2200 2201 2202
(3) An offense under an existing or former municipal ordinance or law of this or any other state or the United States, of which gambling is an element;	2203 2204 2205
(4) A conspiracy or attempt to commit, or complicity in committing, any offense under division (G)(1), (2), or (3) of this section.	2206 2207 2208
(H) Except as otherwise provided in this chapter, "charitable organization" means any tax exempt religious, educational, veteran's, fraternal, sporting, service, nonprofit medical, volunteer rescue service, volunteer firefighter's, senior citizen's, historic railroad educational, youth athletic, amateur athletic, or youth athletic park organization. An organization is tax exempt if the organization is, and has received from the internal revenue service a determination letter that currently is in effect stating that the organization is, exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3), 501(c)(4), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code, or if the organization is a sporting organization that is exempt from federal income taxation under subsection 501(a) and is described in subsection	2209 2210 2211 2212 2213 2214 2215 2216 2217 2218 2219 2220 2221 2222

501(c)(7) of the Internal Revenue Code. To qualify as a charitable 2223  
organization, an organization, except a volunteer rescue service 2224  
or volunteer firefighter's organization, shall have been in 2225  
continuous existence as such in this state for a period of two 2226  
years immediately preceding either the making of an application 2227  
for a bingo license under section 2915.08 of the Revised Code or 2228  
the conducting of any game of chance as provided in division (D) 2229  
of section 2915.02 of the Revised Code. A charitable organization 2230  
that is exempt from federal income taxation under subsection 2231  
501(a) and described in subsection 501(c)(3) of the Internal 2232  
Revenue Code and that is created by a veteran's organization, a 2233  
fraternal organization, or a sporting organization does not have 2234  
to have been in continuous existence as such in this state for a 2235  
period of two years immediately preceding either the making of an 2236  
application for a bingo license under section 2915.08 of the 2237  
Revised Code or the conducting of any game of chance as provided 2238  
in division (D) of section 2915.02 of the Revised Code. 2239

(I) "Religious organization" means any church, body of 2240  
communicants, or group that is not organized or operated for 2241  
profit and that gathers in common membership for regular worship 2242  
and religious observances. 2243

(J) "Educational organization" means any organization within 2244  
this state that is not organized for profit, the primary purpose 2245  
of which is to educate and develop the capabilities of individuals 2246  
through instruction by means of operating or contributing to the 2247  
support of a school, academy, college, or university. 2248

(K) "Veteran's organization" means any individual post or 2249  
state headquarters of a national veteran's association or an 2250  
auxiliary unit of any individual post of a national veteran's 2251  
association, which post, state headquarters, or auxiliary unit ~~has~~ 2252  
~~been in continuous existence in this state for at least two years~~ 2253  
~~and is~~ incorporated as a nonprofit corporation and either has 2254



received a letter from the state headquarters of the national 2255  
veteran's association indicating that the individual post or 2256  
auxiliary unit is in good standing with the national veteran's 2257  
association or has received a letter from the national veteran's 2258  
association indicating that the state headquarters is in good 2259  
standing with the national veteran's association. As used in this 2260  
division, "national veteran's association" means any veteran's 2261  
association that has been in continuous existence as such for a 2262  
period of at least five years and either is incorporated by an act 2263  
of the United States congress or has a national dues-paying 2264  
membership of at least five thousand persons. 2265

(L) "Volunteer firefighter's organization" means any 2266  
organization of volunteer firefighters, as defined in section 2267  
146.01 of the Revised Code, that is organized and operated 2268  
exclusively to provide financial support for a volunteer fire 2269  
department or a volunteer fire company and that is recognized or 2270  
ratified by a county, municipal corporation, or township. 2271

(M) "Fraternal organization" means any society, order, state 2272  
headquarters, or association within this state, except a college 2273  
or high school fraternity, that is not organized for profit, that 2274  
is a branch, lodge, or chapter of a national or state 2275  
organization, that exists exclusively for the common business or 2276  
sodality of its members, ~~and that has been in continuous existence~~ 2277  
~~in this state for a period of five years.~~ 2278

(N) "Volunteer rescue service organization" means any 2279  
organization of volunteers organized to function as an emergency 2280  
medical service organization, as defined in section 4765.01 of the 2281  
Revised Code. 2282

(O) "Service organization" means either of the following: 2283

(1) Any organization, not organized for profit, that is 2284  
organized and operated exclusively to provide, or to contribute to 2285

the support of organizations or institutions organized and 2286  
operated exclusively to provide, medical and therapeutic services 2287  
for persons who are crippled, born with birth defects, or have any 2288  
other mental or physical defect or those organized and operated 2289  
exclusively to protect, or to contribute to the support of 2290  
organizations or institutions organized and operated exclusively 2291  
to protect, animals from inhumane treatment or provide immediate 2292  
shelter to victims of domestic violence; 2293

(2) Any organization that is described in subsection 2294  
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code 2295  
and is either a governmental unit or an organization that is tax 2296  
exempt under subsection 501(a) and described in subsection 2297  
501(c)(3) of the Internal Revenue Code and that is an 2298  
organization, not organized for profit, that is organized and 2299  
operated primarily to provide, or to contribute to the support of 2300  
organizations or institutions organized and operated primarily to 2301  
provide, medical and therapeutic services for persons who are 2302  
crippled, born with birth defects, or have any other mental or 2303  
physical defect. 2304

(P) "Nonprofit medical organization" means either of the 2305  
following: 2306

(1) Any organization that has been incorporated as a 2307  
nonprofit corporation for at least five years and that has 2308  
continuously operated and will be operated exclusively to provide, 2309  
or to contribute to the support of organizations or institutions 2310  
organized and operated exclusively to provide, hospital, medical, 2311  
research, or therapeutic services for the public; 2312

(2) Any organization that is described and qualified under 2313  
subsection 501(c)(3) of the Internal Revenue Code, that has been 2314  
incorporated as a nonprofit corporation for at least five years, 2315  
and that has continuously operated and will be operated primarily 2316  
to provide, or to contribute to the support of organizations or 2317

institutions organized and operated primarily to provide, 2318  
hospital, medical, research, or therapeutic services for the 2319  
public. 2320

(Q) "Senior citizen's organization" means any private 2321  
organization, not organized for profit, that is organized and 2322  
operated exclusively to provide recreational or social services 2323  
for persons who are fifty-five years of age or older and that is 2324  
described and qualified under subsection 501(c)(3) of the Internal 2325  
Revenue Code. 2326

(R) "Charitable bingo game" means any bingo game described in 2327  
division (S)(1) or (2) of this section that is conducted by a 2328  
charitable organization that has obtained a license pursuant to 2329  
section 2915.08 of the Revised Code and the proceeds of which are 2330  
used for a charitable purpose. 2331

(S) "Bingo" means either of the following: 2332

(1) A game with all of the following characteristics: 2333

(a) The participants use bingo cards or sheets, including 2334  
paper formats and electronic representation or image formats, that 2335  
are divided into twenty-five spaces arranged in five horizontal 2336  
and five vertical rows of spaces, with each space, except the 2337  
central space, being designated by a combination of a letter and a 2338  
number and with the central space being designated as a free 2339  
space. 2340

(b) The participants cover the spaces on the bingo cards or 2341  
sheets that correspond to combinations of letters and numbers that 2342  
are announced by a bingo game operator. 2343

(c) A bingo game operator announces combinations of letters 2344  
and numbers that appear on objects that a bingo game operator 2345  
selects by chance, either manually or mechanically, from a 2346  
receptacle that contains seventy-five objects at the beginning of 2347  
each game, each object marked by a different combination of a 2348

letter and a number that corresponds to one of the seventy-five 2349  
possible combinations of a letter and a number that can appear on 2350  
the bingo cards or sheets. 2351

(d) The winner of the bingo game includes any participant who 2352  
properly announces during the interval between the announcements 2353  
of letters and numbers as described in division (S)(1)(c) of this 2354  
section, that a predetermined and preannounced pattern of spaces 2355  
has been covered on a bingo card or sheet being used by the 2356  
participant. 2357

(2) Instant bingo, punch boards, and raffles. 2358

(T) "Conduct" means to back, promote, organize, manage, carry 2359  
on, sponsor, or prepare for the operation of bingo or a game of 2360  
chance. 2361

(U) "Bingo game operator" means any person, except security 2362  
personnel, who performs work or labor at the site of bingo, 2363  
including, but not limited to, collecting money from participants, 2364  
handing out bingo cards or sheets or objects to cover spaces on 2365  
bingo cards or sheets, selecting from a receptacle the objects 2366  
that contain the combination of letters and numbers that appear on 2367  
bingo cards or sheets, calling out the combinations of letters and 2368  
numbers, distributing prizes, selling or redeeming instant bingo 2369  
tickets or cards, supervising the operation of a punch board, 2370  
selling raffle tickets, selecting raffle tickets from a receptacle 2371  
and announcing the winning numbers in a raffle, and preparing, 2372  
selling, and serving food or beverages. 2373

(V) "Participant" means any person who plays bingo. 2374

(W) "Bingo session" means a period that includes both of the 2375  
following: 2376

(1) Not to exceed five continuous hours for the conduct of 2377  
one or more games described in division (S)(1) of this section, 2378  
instant bingo, and seal cards; 2379

(2) A period for the conduct of instant bingo and seal cards	2380
for not more than two hours before and not more than two hours	2381
after the period described in division (W)(1) of this section.	2382
(X) "Gross receipts" means all money or assets, including	2383
admission fees, that a person receives from bingo without the	2384
deduction of any amounts for prizes paid out or for the expenses	2385
of conducting bingo. "Gross receipts" does not include any money	2386
directly taken in from the sale of food or beverages by a	2387
charitable organization conducting bingo, or by a bona fide	2388
auxiliary unit or society of a charitable organization conducting	2389
bingo, provided all of the following apply:	2390
(1) The auxiliary unit or society has been in existence as a	2391
bona fide auxiliary unit or society of the charitable organization	2392
for at least two years prior to conducting bingo.	2393
(2) The person who purchases the food or beverage receives	2394
nothing of value except the food or beverage and items customarily	2395
received with the purchase of that food or beverage.	2396
(3) The food and beverages are sold at customary and	2397
reasonable prices.	2398
(Y) "Security personnel" includes any person who either is a	2399
sheriff, deputy sheriff, marshal, deputy marshal, township	2400
constable, or member of an organized police department of a	2401
municipal corporation or has successfully completed a peace	2402
officer's training course pursuant to sections 109.71 to 109.79 of	2403
the Revised Code and who is hired to provide security for the	2404
premises on which bingo is conducted.	2405
(Z) "Charitable purpose" means that the net profit of bingo,	2406
other than instant bingo, is used by, or is given, donated, or	2407
otherwise transferred to, any of the following:	2408
(1) Any organization that is described in subsection	2409
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code	2410

and is either a governmental unit or an organization that is tax 2411  
exempt under subsection 501(a) and described in subsection 2412  
501(c)(3) of the Internal Revenue Code; 2413

(2) A veteran's organization that is a post, chapter, or 2414  
organization of veterans, or an auxiliary unit or society of, or a 2415  
trust or foundation for, any such post, chapter, or organization 2416  
organized in the United States or any of its possessions, at least 2417  
seventy-five per cent of the members of which are veterans and 2418  
substantially all of the other members of which are individuals 2419  
who are spouses, widows, or widowers of veterans, or such 2420  
individuals, provided that no part of the net earnings of such 2421  
post, chapter, or organization inures to the benefit of any 2422  
private shareholder or individual, and further provided that the 2423  
net profit is used by the post, chapter, or organization for the 2424  
charitable purposes set forth in division (B)(12) of section 2425  
5739.02 of the Revised Code, is used for awarding scholarships to 2426  
or for attendance at an institution mentioned in division (B)(12) 2427  
of section 5739.02 of the Revised Code, is donated to a 2428  
governmental agency, or is used for nonprofit youth activities, 2429  
the purchase of United States or Ohio flags that are donated to 2430  
schools, youth groups, or other bona fide nonprofit organizations, 2431  
promotion of patriotism, or disaster relief; 2432

(3) A fraternal organization that has been in continuous 2433  
existence in this state for fifteen years and that uses the net 2434  
profit exclusively for religious, charitable, scientific, 2435  
literary, or educational purposes, or for the prevention of 2436  
cruelty to children or animals, if contributions for such use 2437  
would qualify as a deductible charitable contribution under 2438  
subsection 170 of the Internal Revenue Code; 2439

(4) A volunteer firefighter's organization that uses the net 2440  
profit for the purposes set forth in division (L) of this section. 2441

(AA) "Internal Revenue Code" means the "Internal Revenue Code 2442

of 1986," 100 Stat. 2085, 26 U.S.C. 1, as now or hereafter 2443  
amended. 2444

(BB) "Youth athletic organization" means any organization, 2445  
not organized for profit, that is organized and operated 2446  
exclusively to provide financial support to, or to operate, 2447  
athletic activities for persons who are twenty-one years of age or 2448  
younger by means of sponsoring, organizing, operating, or 2449  
contributing to the support of an athletic team, club, league, or 2450  
association. 2451

(CC) "Youth athletic park organization" means any 2452  
organization, not organized for profit, that satisfies both of the 2453  
following: 2454

(1) It owns, operates, and maintains playing fields that 2455  
satisfy both of the following: 2456

(a) The playing fields are used at least one hundred days per 2457  
year for athletic activities by one or more organizations, not 2458  
organized for profit, each of which is organized and operated 2459  
exclusively to provide financial support to, or to operate, 2460  
athletic activities for persons who are eighteen years of age or 2461  
younger by means of sponsoring, organizing, operating, or 2462  
contributing to the support of an athletic team, club, league, or 2463  
association. 2464

(b) The playing fields are not used for any profit-making 2465  
activity at any time during the year. 2466

(2) It uses the proceeds of bingo it conducts exclusively for 2467  
the operation, maintenance, and improvement of its playing fields 2468  
of the type described in division (CC)(1) of this section. 2469

(DD) "Amateur athletic organization" means any organization, 2470  
not organized for profit, that is organized and operated 2471  
exclusively to provide financial support to, or to operate, 2472  
athletic activities for persons who are training for amateur 2473

athletic competition that is sanctioned by a national governing 2474  
body as defined in the "Amateur Sports Act of 1978," 90 Stat. 2475  
3045, 36 U.S.C.A. 373. 2476

(EE) "Bingo supplies" means bingo cards or sheets; instant 2477  
bingo tickets or cards; electronic bingo aids; raffle tickets; 2478  
punch boards; seal cards; instant bingo ticket dispensers; and 2479  
devices for selecting or displaying the combination of bingo 2480  
letters and numbers or raffle tickets. Items that are "bingo 2481  
supplies" are not gambling devices if sold or otherwise provided, 2482  
and used, in accordance with this chapter. For purposes of this 2483  
chapter, "bingo supplies" are not to be considered equipment used 2484  
to conduct a bingo game. 2485

(FF) "Instant bingo" means a form of bingo that uses folded 2486  
or banded tickets or paper cards with perforated break-open tabs, 2487  
a face of which is covered or otherwise hidden from view to 2488  
conceal a number, letter, or symbol, or set of numbers, letters, 2489  
or symbols, some of which have been designated in advance as prize 2490  
winners. "Instant bingo" includes seal cards. "Instant bingo" does 2491  
not include any device that is activated by the insertion of a 2492  
coin, currency, token, or an equivalent, and that contains as one 2493  
of its components a video display monitor that is capable of 2494  
displaying numbers, letters, symbols, or characters in winning or 2495  
losing combinations. 2496

(GG) "Seal card" means a form of instant bingo that uses 2497  
instant bingo tickets in conjunction with a board or placard that 2498  
contains one or more seals that, when removed or opened, reveal 2499  
predesignated winning numbers, letters, or symbols. 2500

(HH) "Raffle" means a form of bingo in which the one or more 2501  
prizes are won by one or more persons who have purchased a raffle 2502  
ticket. The one or more winners of the raffle are determined by 2503  
drawing a ticket stub or other detachable section from a 2504  
receptacle containing ticket stubs or detachable sections 2505



corresponding to all tickets sold for the raffle. "Raffle" does 2506  
not include the drawing of a ticket stub or other detachable 2507  
section of a ticket purchased to attend a professional sporting 2508  
event if both of the following apply: 2509

(1) The ticket stub or other detachable section is used to 2510  
select the winner of a free prize given away at the professional 2511  
sporting event; and 2512

(2) The cost of the ticket is the same as the cost of a 2513  
ticket to the professional sporting event on days when no free 2514  
prize is given away. 2515

(II) "Punch board" means a board containing a number of holes 2516  
or receptacles of uniform size in which are placed, mechanically 2517  
and randomly, serially numbered slips of paper that may be punched 2518  
or drawn from the hole or receptacle when used in conjunction with 2519  
instant bingo. A player may punch or draw the numbered slips of 2520  
paper from the holes or receptacles and obtain the prize 2521  
established for the game if the number drawn corresponds to a 2522  
winning number or, if the punch board includes the use of a seal 2523  
card, a potential winning number. 2524

(JJ) "Gross profit" means gross receipts minus the amount 2525  
actually expended for the payment of prize awards. 2526

(KK) "Net profit" means gross profit minus expenses. 2527

(LL) "Expenses" means the reasonable amount of gross profit 2528  
actually expended for all of the following: 2529

(1) The purchase or lease of bingo supplies; 2530

(2) The annual license fee required under section 2915.08 of 2531  
the Revised Code; 2532

(3) Bank fees and service charges for a bingo session or game 2533  
account described in section 2915.10 of the Revised Code; 2534

(4) Audits and accounting services; 2535

(5) Safes;	2536
(6) Cash registers;	2537
(7) Hiring security personnel;	2538
(8) Advertising bingo;	2539
(9) Renting premises in which to conduct a bingo session;	2540
(10) Tables and chairs;	2541
(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;	2542 2543 2544 2545
(12) <u>Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;</u>	2546 2547
(13) Any other product or service directly related to the conduct of bingo that is authorized in rules adopted by the attorney general under division (B)(1) of section 2915.08 of the Revised Code.	2548 2549 2550 2551
(MM) "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.	2552 2553 2554
(NN) "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.	2555 2556 2557 2558
(OO) "Suspend" means to interrupt temporarily all rights and privileges of the holder of a license issued under section 2915.08, 2915.081, or 2915.082 of the Revised Code or a charitable gaming license issued by another jurisdiction.	2559 2560 2561 2562
(PP) "Distributor" means any person who purchases or obtains bingo supplies and who does either of the following:	2563 2564

(1) Sells, offers for sale, or otherwise provides or offers to provide the bingo supplies to another person for use in this state;	2565 2566 2567
(2) Modifies, converts, adds to, or removes parts from the bingo supplies to further their promotion or sale for use in this state.	2568 2569 2570
(QQ) "Manufacturer" means any person who assembles completed bingo supplies from raw materials, other items, or subparts or who modifies, converts, adds to, or removes parts from bingo supplies to further their promotion or sale.	2571 2572 2573 2574
(RR) "Gross annual revenues" means the annual gross receipts derived from the conduct of bingo described in division (S)(1) of this section plus the annual net profit derived from the conduct of bingo described in division (S)(2) of this section.	2575 2576 2577 2578
(SS) "Instant bingo ticket dispenser" means a mechanical device that dispenses an instant bingo ticket or card as the sole item of value dispensed and that has the following characteristics:	2579 2580 2581 2582
(1) It is activated upon the insertion of United States currency.	2583 2584
(2) It performs no gaming functions.	2585
(3) It does not contain a video display monitor or generate noise.	2586 2587
(4) It is not capable of displaying any numbers, letters, symbols, or characters in winning or losing combinations.	2588 2589
(5) It does not simulate or display rolling or spinning reels.	2590 2591
(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	2592 2593 2594

operator. 2595

(7) It may provide accounting and security features to aid in 2596  
accounting for the instant bingo tickets or cards it dispenses. 2597

(8) It is not part of an electronic network and is not 2598  
interactive. 2599

(TT)(1) "Electronic bingo aid" means an electronic device 2600  
used by a participant to monitor bingo cards or sheets purchased 2601  
at the time and place of a bingo session and that does all of the 2602  
following: 2603

(a) It provides a means for a participant to input numbers 2604  
and letters announced by a bingo caller. 2605

(b) It compares the numbers and letters entered by the 2606  
participant to the bingo faces previously stored in the memory of 2607  
the device. 2608

(c) It identifies a winning bingo pattern. 2609

(2) "Electronic bingo aid" does not include any device into 2610  
which a coin, currency, token, or an equivalent is inserted to 2611  
activate play. 2612

(UU) "Deal of instant bingo tickets" means a single game of 2613  
instant bingo tickets all with the same serial number. 2614

(VV)(1) "Slot machine" means either of the following: 2615

(a) Any mechanical, electronic, video, or digital device that 2616  
is capable of accepting anything of value, directly or indirectly, 2617  
from or on behalf of a player who gives the thing of value in the 2618  
hope of gain; 2619

(b) Any mechanical, electronic, video, or digital device that 2620  
is capable of accepting anything of value, directly or indirectly, 2621  
from or on behalf of a player to conduct ~~or dispense~~ bingo or a 2622  
scheme or game of chance. 2623

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

(WW) "Net profit from the proceeds of the sale of instant bingo" means gross profit minus the ordinary, necessary, and reasonable expense expended for the purchase of instant bingo supplies.

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

(YY) "Game flare" means the board or placard that accompanies each deal of instant bingo tickets and that has printed on or affixed to it the following information for the game:

(1) The name of the game;

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

(3) The form number;

(4) The ticket count;

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

(6) The cost per play;	2654
(7) The serial number of the game.	2655
(ZZ) "Historic railroad educational organization" means an	2656
organization that is exempt from federal income taxation under	2657
subsection 501(a) and described in subsection 501(c)(3) of the	2658
Internal Revenue Code, that owns in fee simple the tracks and the	2659
right of way of a historic railroad that the organization restores	2660
or maintains and on which the organization provides excursions as	2661
part of a program to promote tourism and educate visitors	2662
regarding the role of railroad transportation in Ohio history, and	2663
that received as donations from a charitable organization that	2664
holds a license to conduct bingo under this chapter an amount	2665
equal to at least fifty per cent of that licensed charitable	2666
organization's net proceeds from the conduct of bingo during each	2667
of the five years preceding June 30, 2003. "Historic railroad"	2668
means all or a portion of the tracks and right-of-way of a	2669
railroad that was owned and operated by a for-profit common	2670
carrier in this state at any time prior to January 1, 1950.	2671
(AAA)(1) "Skill-based amusement machine" means a mechanical,	2672
video, digital, or electronic device that rewards the player or	2673
players, if at all, only with merchandise prizes or with	2674
redeemable vouchers redeemable only for merchandise prizes,	2675
provided that with respect to rewards for playing the game all of	2676
the following apply:	2677
(a) The wholesale value of a merchandise prize awarded as a	2678
result of the single play of a machine does not exceed ten	2679
dollars;	2680
(b) Redeemable vouchers awarded for any single play of a	2681
machine are not redeemable for a merchandise prize with a	2682
wholesale value of more than ten dollars;	2683
(c) Redeemable vouchers are not redeemable for a merchandise	2684

prize that has a wholesale value of more than ten dollars times 2685  
the fewest number of single plays necessary to accrue the 2686  
redeemable vouchers required to obtain that prize; and 2687

(d) Any redeemable vouchers or merchandise prizes are 2688  
distributed at the site of the skill-based amusement machine at 2689  
the time of play. 2690

(2) A device shall not be considered a skill-based amusement 2691  
machine and shall be considered a slot machine if it pays cash or 2692  
one or more of the following apply: 2693

(a) The ability of a player to succeed at the game is 2694  
impacted by the number or ratio of prior wins to prior losses of 2695  
players playing the game. 2696

(b) Any reward of redeemable vouchers is not based solely on 2697  
the player achieving the object of the game or the player's score; 2698

(c) The outcome of the game, or the value of the redeemable 2699  
voucher or merchandise prize awarded for winning the game, can be 2700  
controlled by a source other than any player playing the game. 2701

(d) The success of any player is or may be determined by a 2702  
chance event that cannot be altered by player actions. 2703

(e) The ability of any player to succeed at the game is 2704  
determined by game features not visible or known to the player. 2705

(f) The ability of the player to succeed at the game is 2706  
impacted by the exercise of a skill that no reasonable player 2707  
could exercise. 2708

(3) All of the following apply to any machine that is 2709  
operated as described in division (AAA)(1) of this section: 2710

(a) As used in this section, "game" and "play" mean one event 2711  
from the initial activation of the machine until the results of 2712  
play are determined without payment of additional consideration. 2713  
An individual utilizing a machine that involves a single game, 2714

play, contest, competition, or tournament may be awarded 2715  
redeemable vouchers or merchandise prizes based on the results of 2716  
play. 2717

(b) Advance play for a single game, play, contest, 2718  
competition, or tournament participation may be purchased. The 2719  
cost of the contest, competition, or tournament participation may 2720  
be greater than a single noncontest, competition, or tournament 2721  
play. 2722

(c) To the extent that the machine is used in a contest, 2723  
competition, or tournament, that contest, competition, or 2724  
tournament has a defined starting and ending date and is open to 2725  
participants in competition for scoring and ranking results toward 2726  
the awarding of redeemable vouchers or merchandise prizes that are 2727  
stated prior to the start of the contest, competition, or 2728  
tournament. 2729

(4) For purposes of division (AAA)(1) of this section, the 2730  
mere presence of a device, such as a pin-setting, ball-releasing, 2731  
or scoring mechanism, that does not contribute to or affect the 2732  
outcome of the play of the game does not make the device a 2733  
skill-based amusement machine. 2734

(BBB) "Merchandise prize" means any item of value, but shall 2735  
not include any of the following: 2736

(1) Cash, gift cards, or any equivalent thereof; 2737

(2) Plays on games of chance, state lottery tickets, bingo, 2738  
or instant bingo; 2739

(3) Firearms, tobacco, or alcoholic beverages; or 2740

(4) A redeemable voucher that is redeemable for any of the 2741  
items listed in division (BBB)(1), (2), or (3) of this section. 2742

(CCC) "Redeemable voucher" means any ticket, token, coupon, 2743  
receipt, or other noncash representation of value. 2744



(DDD) "Pool not conducted for profit" means a scheme in which 2745  
a participant gives a valuable consideration for a chance to win a 2746  
prize and the total amount of consideration wagered is distributed 2747  
to a participant or participants. 2748

(EEE) "Sporting organization" means a hunting, fishing, or 2749  
trapping organization, other than a college or high school 2750  
fraternity or sorority, that is not organized for profit, that is 2751  
affiliated with a state or national sporting organization, 2752  
including but not limited to, the Ohio league of sportsmen, and 2753  
that has been in continuous existence in this state for a period 2754  
of three years. 2755

(FFF) "Community action agency" has the same meaning as in 2756  
section 122.66 of the Revised Code. 2757

**Sec. 2915.02.** (A) No person shall do any of the following: 2758

(1) Engage in bookmaking, or knowingly engage in conduct that 2759  
facilitates bookmaking; 2760

(2) Establish, promote, or operate or knowingly engage in 2761  
conduct that facilitates any game of chance conducted for profit 2762  
or any scheme of chance; 2763

(3) Knowingly procure, transmit, exchange, or engage in 2764  
conduct that facilitates the procurement, transmission, or 2765  
exchange of information for use in establishing odds or 2766  
determining winners in connection with bookmaking or with any game 2767  
of chance conducted for profit or any scheme of chance; 2768

(4) Engage in betting or in playing any scheme or game of 2769  
chance as a substantial source of income or livelihood; 2770

(5) With purpose to violate division (A)(1), (2), (3), or (4) 2771  
of this section, acquire, possess, control, or operate any 2772  
gambling device. 2773

(B) For purposes of division (A)(1) of this section, a person 2774

facilitates bookmaking if the person in any way knowingly aids an 2775  
illegal bookmaking operation, including, without limitation, 2776  
placing a bet with a person engaged in or facilitating illegal 2777  
bookmaking. For purposes of division (A)(2) of this section, a 2778  
person facilitates a game of chance conducted for profit or a 2779  
scheme of chance if the person in any way knowingly aids in the 2780  
conduct or operation of any such game or scheme, including, 2781  
without limitation, playing any such game or scheme. 2782

(C) This section does not prohibit conduct in connection with 2783  
gambling expressly permitted by law. 2784

(D) This section does not apply to any of the following: 2785

(1) Games of chance, if all of the following apply: 2786

(a) The games of chance are not craps for money or roulette 2787  
for money. 2788

(b) The games of chance are conducted by a charitable 2789  
organization that is, and has received from the internal revenue 2790  
service a determination letter that is currently in effect, 2791  
stating that the organization is, exempt from federal income 2792  
taxation under subsection 501(a) and described in subsection 2793  
501(c)(3) of the Internal Revenue Code. 2794

(c) The games of chance are conducted at festivals of the 2795  
charitable organization that are conducted either for a period of 2796  
four consecutive days or less and not more than twice a year or 2797  
for a period of five consecutive days not more than once a year, 2798  
and are conducted on premises owned by the charitable organization 2799  
for a period of no less than one year immediately preceding the 2800  
conducting of the games of chance, on premises leased from a 2801  
governmental unit, or on premises that are leased from a veteran's 2802  
or fraternal organization and that have been owned by the lessor 2803  
veteran's or fraternal organization for a period of no less than 2804  
one year immediately preceding the conducting of the games of 2805

chance. 2806

A charitable organization shall not lease premises from a 2807  
veteran's or fraternal organization to conduct a festival 2808  
described in division (D)(1)(c) of this section if the veteran's 2809  
or fraternal organization already has leased the premises ~~four~~ 2810  
twelve times during the preceding year to charitable organizations 2811  
for that purpose. If a charitable organization leases premises 2812  
from a veteran's or fraternal organization to conduct a festival 2813  
described in division (D)(1)(c) of this section, the charitable 2814  
organization shall not pay a rental rate for the premises per day 2815  
of the festival that exceeds the rental rate per bingo session 2816  
that a charitable organization may pay under division (B)(1) of 2817  
section 2915.09 of the Revised Code when it leases premises from 2818  
another charitable organization to conduct bingo games. 2819

(d) All of the money or assets received from the games of 2820  
chance after deduction only of prizes paid out during the conduct 2821  
of the games of chance are used by, or given, donated, or 2822  
otherwise transferred to, any organization that is described in 2823  
subsection 509(a)(1), 509(a)(2), or 509(a)(3) of the Internal 2824  
Revenue Code and is either a governmental unit or an organization 2825  
that is tax exempt under subsection 501(a) and described in 2826  
subsection 501(c)(3) of the Internal Revenue Code; 2827

(e) The games of chance are not conducted during, or within 2828  
ten hours of, a bingo game conducted for amusement purposes only 2829  
pursuant to section 2915.12 of the Revised Code. 2830

No person shall receive any commission, wage, salary, reward, 2831  
tip, donation, gratuity, or other form of compensation, directly 2832  
or indirectly, for operating or assisting in the operation of any 2833  
game of chance. 2834

(2) Any tag fishing tournament operated under a permit issued 2835  
under section 1533.92 of the Revised Code, as "tag fishing 2836

tournament" is defined in section 1531.01 of the Revised Code; 2837

(3) Bingo conducted by a charitable organization that holds a 2838  
license issued under section 2915.08 of the Revised Code. 2839

(E) Division (D) of this section shall not be construed to 2840  
authorize the sale, lease, or other temporary or permanent 2841  
transfer of the right to conduct games of chance, as granted by 2842  
that division, by any charitable organization that is granted that 2843  
right. 2844

(F) Whoever violates this section is guilty of gambling, a 2845  
misdemeanor of the first degree. If the offender previously has 2846  
been convicted of any gambling offense, gambling is a felony of 2847  
the fifth degree. 2848

**Sec. 2915.081.** (A) No distributor shall sell, offer to sell, 2849  
or otherwise provide or offer to provide bingo supplies to another 2850  
person, or modify, convert, add to, or remove parts from bingo 2851  
supplies to further their promotion or sale, for use in this state 2852  
without having obtained a license from the attorney general under 2853  
this section. 2854

(B) The attorney general may issue a distributor license to 2855  
any person that meets the requirements of this section. The 2856  
application for the license shall be on a form prescribed by the 2857  
attorney general and be accompanied by the annual fee prescribed 2858  
by this section. The license is valid for a period of one year, 2859  
and the annual fee for the license is five thousand dollars. 2860

(C) The attorney general may refuse to issue a distributor 2861  
license to any person to which any of the following applies, or to 2862  
any person that has an officer, partner, or other person who has 2863  
an ownership interest of ten per cent or more and to whom any of 2864  
the following applies: 2865

(1) The person, officer, or partner has been convicted of a 2866

felony under the laws of this state, another state, or the United States. 2867  
2868

(2) The person, officer, or partner has been convicted of any gambling offense. 2869  
2870

(3) The person, officer, or partner has made an incorrect or false statement that is material to the granting of a license in an application submitted to the attorney general under this section or in a similar application submitted to a gambling licensing authority in another jurisdiction if the statement resulted in license revocation through administrative action in the other jurisdiction. 2871  
2872  
2873  
2874  
2875  
2876  
2877

(4) The person, officer, or partner has submitted any incorrect or false information relating to the application to the attorney general under this section, if the information is material to the granting of the license. 2878  
2879  
2880  
2881

(5) The person, officer, or partner has failed to correct any incorrect or false information that is material to the granting of the license in the records required to be maintained under division (E) of section 2915.10 of the Revised Code. 2882  
2883  
2884  
2885

(6) The person, officer, or partner has had a license related to gambling revoked or suspended under the laws of this state, another state, or the United States. 2886  
2887  
2888

(D) The attorney general shall not issue a distributor license to any person that is involved in the conduct of bingo on behalf of a charitable organization or that is a lessor of premises used for the conduct of bingo. This division does not prohibit a distributor from advising charitable organizations on the use and benefit of specific bingo supplies or prohibit a distributor from advising a customer on operational methods to improve bingo profitability. 2889  
2890  
2891  
2892  
2893  
2894  
2895  
2896

(E)(1) No distributor shall sell, offer to sell, or otherwise 2897

provide or offer to provide bingo supplies to any person, or 2898  
modify, convert, add to, or remove parts from bingo supplies to 2899  
further their promotion or sale, for use in this state except to 2900  
or for the use of a charitable organization that has been issued a 2901  
license under section 2915.08 of the Revised Code or to another 2902  
distributor that has been issued a license under this section. No 2903  
distributor shall accept payment for the sale or other provision 2904  
of bingo supplies other than by check or electronic fund transfer. 2905

(2) No distributor may donate, give, loan, lease, or 2906  
otherwise provide any bingo supplies or equipment, or modify, 2907  
convert, add to, or remove parts from bingo supplies to further 2908  
their promotion or sale, to or for the use of a charitable 2909  
organization for use in a bingo session conditioned on or in 2910  
consideration for an exclusive right to provide bingo supplies to 2911  
the charitable organization. A distributor may provide a licensed 2912  
charitable organization with free samples of the distributor's 2913  
products to be used as prizes or to be used for the purpose of 2914  
sampling. 2915

(3) No distributor shall purchase bingo supplies for use in 2916  
this state from any person except from a manufacturer issued a 2917  
license under section 2915.082 of the Revised Code or from another 2918  
distributor issued a license under this section. Subject to 2919  
division (D) of section 2915.082 of the Revised Code, no 2920  
distributor shall pay for purchased bingo supplies other than by 2921  
check or electronic fund transfer. 2922

(4) No distributor shall participate in the conduct of bingo 2923  
on behalf of a charitable organization or have any direct or 2924  
indirect ownership interest in a premises used for the conduct of 2925  
bingo. 2926

(5) No distributor shall knowingly solicit, offer, pay, or 2927  
receive any kickback, bribe, or undocumented rebate, directly or 2928  
indirectly, overtly or covertly, in cash or in kind, in return for 2929

providing bingo supplies to any person in this state. 2930

(F) The attorney general may suspend or revoke a distributor 2931  
license for any of the reasons for which the attorney general may 2932  
refuse to issue a distributor license specified in division (C) of 2933  
this section or if the distributor holding the license violates 2934  
any provision of this chapter or any rule adopted by the attorney 2935  
general under this chapter. 2936

(G) Whoever violates division (A) or (E) of this section is 2937  
guilty of illegally operating as a distributor. Except as 2938  
otherwise provided in this division, illegally operating as a 2939  
distributor is a misdemeanor of the first degree. If the offender 2940  
previously has been convicted of a violation of division (A) or 2941  
(E) of this section, illegally operating as a distributor is a 2942  
felony of the fifth degree. 2943

**Sec. 2915.082.** (A) No manufacturer shall sell, offer to sell, 2944  
or otherwise provide or offer to provide bingo supplies for use in 2945  
this state without having obtained a license from the attorney 2946  
general under this section. 2947

(B) The attorney general may issue a manufacturer license to 2948  
any person that meets the requirements of this section. The 2949  
application for the license shall be on a form prescribed by the 2950  
attorney general and be accompanied by the annual fee prescribed 2951  
by this section. The license is valid for a period of one year, 2952  
and the annual fee for the license is five thousand dollars. 2953

(C) The attorney general may refuse to issue a manufacturer 2954  
license to any person to which any of the following applies, or to 2955  
any person that has an officer, partner, or other person who has 2956  
an ownership interest of ten per cent or more and to whom any of 2957  
the following applies: 2958

(1) The person, officer, or partner has been convicted of a 2959

felony under the laws of this state, another state, or the United States. 2960  
2961

(2) The person, officer, or partner has been convicted of any gambling offense. 2962  
2963

(3) The person, officer, or partner has made an incorrect or false statement that is material to the granting of a license in an application submitted to the attorney general under this section or in a similar application submitted to a gambling licensing authority in another jurisdiction if the statement resulted in license revocation through administrative action in the other jurisdiction. 2964  
2965  
2966  
2967  
2968  
2969  
2970

(4) The person, officer, or partner has submitted any incorrect or false information relating to the application to the attorney general under this section, if the information is material to the granting of the license. 2971  
2972  
2973  
2974

(5) The person, officer, or partner has failed to correct any incorrect or false information that is material to the granting of the license in the records required to be maintained under division (F) of section 2915.10 of the Revised Code. 2975  
2976  
2977  
2978

(6) The person, officer, or partner has had a license related to gambling revoked or suspended under the laws of this state, another state, or the United States. 2979  
2980  
2981

(D)(1) No manufacturer shall sell, offer to sell, or otherwise provide or offer to provide bingo supplies to any person for use in this state except to a distributor that has been issued a license under section 2915.081 of the Revised Code. No manufacturer shall accept payment for the sale of bingo supplies other than by check or electronic fund transfer. 2982  
2983  
2984  
2985  
2986  
2987

(2) No manufacturer shall knowingly solicit, offer, pay, or receive any kickback, bribe, or undocumented rebate, directly or indirectly, overtly or covertly, in cash or in kind, in return for 2988  
2989  
2990



providing bingo supplies to any person in this state. 2991

(E)(1) The attorney general may suspend or revoke a 2992  
manufacturer license for any of the reasons for which the attorney 2993  
general may refuse to issue a manufacturer license specified in 2994  
division (C) of this section or if the manufacturer holding the 2995  
license violates any provision of this chapter or any rule adopted 2996  
by the attorney general under this chapter. 2997

(2) The attorney general may perform an onsite inspection of 2998  
a manufacturer of bingo supplies that is selling, offering to 2999  
sell, or otherwise providing or offering to provide bingo supplies 3000  
or that is applying for a license to sell, offer to sell, or 3001  
otherwise provide or offer to provide bingo supplies in this 3002  
state. 3003

(F) Whoever violates division (A) or (D) of this section is 3004  
guilty of illegally operating as a manufacturer. Except as 3005  
otherwise provided in this division, illegally operating as a 3006  
manufacturer is a misdemeanor of the first degree. If the offender 3007  
previously has been convicted of a violation of division (A) or 3008  
(D) of this section, illegally operating as a manufacturer is a 3009  
felony of the fifth degree. 3010

**Sec. 2915.09.** (A) No charitable organization that conducts 3011  
bingo shall fail to do any of the following: 3012

(1) Own all of the equipment used to conduct bingo or lease 3013  
that equipment from a charitable organization that is licensed to 3014  
conduct bingo, or from the landlord of a premises where bingo is 3015  
conducted, for a rental rate that is not more than is customary 3016  
and reasonable for that equipment; 3017

(2) Except as otherwise provided in division (A)(3) of this 3018  
section, use all of the gross receipts from bingo for paying 3019  
prizes, for reimbursement of expenses for or for renting premises 3020

in which to conduct a bingo session, for reimbursement of expenses 3021  
for or for purchasing or leasing bingo supplies used in conducting 3022  
bingo, for reimbursement of expenses for or for hiring security 3023  
personnel, for reimbursement of expenses for or for advertising 3024  
bingo, or for reimbursement of other expenses or for other 3025  
expenses listed in division (LL) of section 2915.01 of the Revised 3026  
Code, provided that the amount of the receipts so spent is not 3027  
more than is customary and reasonable for a similar purchase, 3028  
lease, hiring, advertising, or expense. If the building in which 3029  
bingo is conducted is owned by the charitable organization 3030  
conducting bingo and the bingo conducted includes a form of bingo 3031  
described in division (S)(1) of section 2915.01 of the Revised 3032  
Code, the charitable organization may deduct from the total amount 3033  
of the gross receipts from each session a sum equal to the lesser 3034  
of six hundred dollars or forty-five per cent of the gross 3035  
receipts from the bingo described in that division as 3036  
consideration for the use of the premises. 3037

(3) Use, or give, donate, or otherwise transfer, all of the 3038  
net profit derived from bingo, other than instant bingo, for a 3039  
charitable purpose listed in its license application and described 3040  
in division (Z) of section 2915.01 of the Revised Code, or 3041  
distribute all of the net profit from the proceeds of the sale of 3042  
instant bingo as stated in its license application and in 3043  
accordance with section 2915.101 of the Revised Code. 3044

(B) No charitable organization that conducts a bingo game 3045  
described in division (S)(1) of section 2915.01 of the Revised 3046  
Code shall fail to do any of the following: 3047

(1) Conduct the bingo game on premises that are owned by the 3048  
charitable organization, on premises that are owned by another 3049  
charitable organization and leased from that charitable 3050  
organization for a rental rate not in excess of the lesser of six 3051  
hundred dollars per bingo session or forty-five per cent of the 3052

gross receipts of the bingo session, on premises that are leased 3053  
from a person other than a charitable organization for a rental 3054  
rate that is not more than is customary and reasonable for 3055  
premises that are similar in location, size, and quality but not 3056  
in excess of four hundred fifty dollars per bingo session, or on 3057  
premises that are owned by a person other than a charitable 3058  
organization, that are leased from that person by another 3059  
charitable organization, and that are subleased from that other 3060  
charitable organization by the charitable organization for a 3061  
rental rate not in excess of four hundred fifty dollars per bingo 3062  
session. If the charitable organization leases from a person other 3063  
than a charitable organization the premises on which it conducts 3064  
bingo sessions, the lessor of the premises shall provide ~~only~~ the 3065  
premises to the organization and shall not provide the 3066  
organization with bingo game operators, security personnel, 3067  
concessions or concession operators, bingo supplies, or any other 3068  
type of service ~~or equipment~~. A charitable organization shall not 3069  
lease or sublease premises that it owns or leases to more than one 3070  
other charitable organization per calendar week for the purpose of 3071  
conducting bingo sessions on the premises. A person that is not a 3072  
charitable organization shall not lease premises that it owns, 3073  
leases, or otherwise is empowered to lease to more than ~~one~~ three 3074  
charitable ~~organization~~ organizations per calendar week for 3075  
conducting bingo sessions on the premises. In no case shall more 3076  
than ~~two~~ nine bingo sessions be conducted on any premises in any 3077  
calendar week. 3078

(2) Display its license conspicuously at the premises where 3079  
the bingo session is conducted; 3080

(3) Conduct the bingo session in accordance with the 3081  
definition of bingo set forth in division (S)(1) of section 3082  
2915.01 of the Revised Code. 3083

(C) No charitable organization that conducts a bingo game 3084

described in division (S)(1) of section 2915.01 of the Revised Code shall do any of the following:

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

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

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

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

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

(6) Conduct a bingo session at any time during the ten-hour 3116  
period between midnight and ten a.m., at any time during, or 3117  
within ten hours of, a bingo game conducted for amusement only 3118  
pursuant to section 2915.12 of the Revised Code, at any premises 3119  
not specified on its license, or on any day of the week or during 3120  
any time period not specified on its license. Division (A)(6) of 3121  
this section does not prohibit the sale of instant bingo tickets 3122  
beginning at nine a.m. for a bingo session that begins at ten a.m. 3123  
If circumstances make it impractical for the charitable 3124  
organization to conduct a bingo session at the premises, or on the 3125  
day of the week or at the time, specified on its license or if a 3126  
charitable organization wants to conduct bingo sessions on a day 3127  
of the week or at a time other than the day or time specified on 3128  
its license, the charitable organization may apply in writing to 3129  
the attorney general for an amended license pursuant to division 3130  
(F) of section 2915.08 of the Revised Code. A charitable 3131  
organization may apply twice in each calendar year for an amended 3132  
license to conduct bingo sessions on a day of the week or at a 3133  
time other than the day or time specified on its license. If the 3134  
amended license is granted, the organization may conduct bingo 3135  
sessions at the premises, on the day of the week, and at the time 3136  
specified on its amended license. 3137

(7) Permit any person whom the charitable organization knows, 3138  
or should have known, is under the age of eighteen to work as a 3139  
bingo game operator; 3140

(8) Permit any person whom the charitable organization knows, 3141  
or should have known, has been convicted of a felony or gambling 3142  
offense in any jurisdiction to be a bingo game operator; 3143

(9) Permit the lessor of the premises on which the bingo 3144  
session is conducted, if the lessor is not a charitable 3145  
organization, to provide the charitable organization with bingo 3146  
game operators, security personnel, concessions, bingo supplies, 3147

or any other type of service ~~or equipment~~; 3148

(10) Purchase or lease bingo supplies from any person except 3149  
a distributor issued a license under section 2915.081 of the 3150  
Revised Code; 3151

(11)(a) Use or permit the use of electronic bingo aids except 3152  
under the following circumstances: 3153

(i) For any single participant, not more than ninety bingo 3154  
faces can be played using an electronic bingo aid or aids. 3155

(ii) The charitable organization shall provide a participant 3156  
using an electronic bingo aid with corresponding paper bingo cards 3157  
or sheets. 3158

(iii) The total price of bingo faces played with an 3159  
electronic bingo aid shall be equal to the total price of the same 3160  
number of bingo faces played with a paper bingo card or sheet sold 3161  
at the same bingo session but without an electronic bingo aid. 3162

(iv) An electronic bingo aid cannot be part of an electronic 3163  
network other than a network that includes only bingo aids and 3164  
devices that are located on the premises at which the bingo is 3165  
being conducted or be interactive with any device not located on 3166  
the premises at which the bingo is being conducted. 3167

(v) An electronic bingo aid cannot be used to participate in 3168  
bingo that is conducted at a location other than the location at 3169  
which the bingo session is conducted and at which the electronic 3170  
bingo aid is used. 3171

(vi) An electronic bingo aid cannot be used to provide for 3172  
the input of numbers and letters announced by a bingo caller other 3173  
than the bingo caller who physically calls the numbers and letters 3174  
at the location at which the bingo session is conducted and at 3175  
which the electronic bingo aid is used. 3176

(b) The attorney general may adopt rules in accordance with 3177

Chapter 119. of the Revised Code that govern the use of electronic 3178  
bingo aids. The rules may include a requirement that an electronic 3179  
bingo aid be capable of being audited by the attorney general to 3180  
verify the number of bingo cards or sheets played during each 3181  
bingo session. 3182

(12) Permit any person the charitable organization knows, or 3183  
should have known, to be under eighteen years of age to play bingo 3184  
described in division (S)(1) of section 2915.01 of the Revised 3185  
Code. 3186

(D)(1) Except as otherwise provided in division (D)(3) of 3187  
this section, no charitable organization shall provide to a bingo 3188  
game operator, and no bingo game operator shall receive or accept, 3189  
any commission, wage, salary, reward, tip, donation, gratuity, or 3190  
other form of compensation, directly or indirectly, regardless of 3191  
the source, for conducting bingo or providing other work or labor 3192  
at the site of bingo during a bingo session. 3193

(2) Except as otherwise provided in division (D)(3) of this 3194  
section, no charitable organization shall provide to a bingo game 3195  
operator any commission, wage, salary, reward, tip, donation, 3196  
gratuity, or other form of compensation, directly or indirectly, 3197  
regardless of the source, for conducting instant bingo other than 3198  
at a bingo session at the site of instant bingo other than at a 3199  
bingo session. 3200

(3) Nothing in division (D) of this section prohibits an 3201  
employee of a fraternal organization, veteran's organization, or 3202  
sporting organization from selling instant bingo tickets or cards 3203  
to the organization's members or invited guests, as long as no 3204  
portion of the employee's compensation is paid from any receipts 3205  
of bingo. 3206

(E) Notwithstanding division (B)(1) of this section, a 3207  
charitable organization that, prior to December 6, 1977, has 3208

entered into written agreements for the lease of premises it owns 3209  
to another charitable organization or other charitable 3210  
organizations for the conducting of bingo sessions so that more 3211  
than two bingo sessions are conducted per calendar week on the 3212  
premises, and a person that is not a charitable organization and 3213  
that, prior to December 6, 1977, has entered into written 3214  
agreements for the lease of premises it owns to charitable 3215  
organizations for the conducting of more than two bingo sessions 3216  
per calendar week on the premises, may continue to lease the 3217  
premises to those charitable organizations, provided that no more 3218  
than four sessions are conducted per calendar week, that the 3219  
lessor organization or person has notified the attorney general in 3220  
writing of the organizations that will conduct the sessions and 3221  
the days of the week and the times of the day on which the 3222  
sessions will be conducted, that the initial lease entered into 3223  
with each organization that will conduct the sessions was filed 3224  
with the attorney general prior to December 6, 1977, and that each 3225  
organization that will conduct the sessions was issued a license 3226  
to conduct bingo games by the attorney general prior to December 3227  
6, 1977. 3228

(F) This section does not prohibit a bingo licensed 3229  
charitable organization or a game operator from giving any person 3230  
an instant bingo ticket as a prize. 3231

(G) Whoever violates division (A)(2) of this section is 3232  
guilty of illegally conducting a bingo game, a felony of the 3233  
fourth degree. Except as otherwise provided in this division, 3234  
whoever violates division (A)(1) or (3), (B)(1), (2), or (3), 3235  
(C)(1) to (12), or (D) of this section is guilty of a minor 3236  
misdemeanor. If the offender previously has been convicted of a 3237  
violation of division (A)(1) or (3), (B)(1), (2), or (3), (C)(1) 3238  
to (11), or (D) of this section, a violation of division (A)(1) 3239  
or (3), (B)(1), (2), or (3), (C), or (D) of this section is a 3240



misdemeanor of the first degree. Whoever violates division (C)(12) 3241  
of this section is guilty of a misdemeanor of the first degree, if 3242  
the offender previously has been convicted of a violation of 3243  
division (C)(12) of this section, a felony of the fourth degree. 3244

**Sec. 2915.091.** (A) No charitable organization that conducts 3245  
instant bingo shall do any of the following: 3246

(1) Fail to comply with the requirements of divisions (A)(1), 3247  
(2), and (3) of section 2915.09 of the Revised Code; 3248

(2) Conduct instant bingo unless either of the following 3249  
~~apply~~ applies: 3250

(a) That organization is, and has received from the internal 3251  
revenue service a determination letter that is currently in effect 3252  
stating that the organization is, exempt from federal income 3253  
taxation under subsection 501(a), is described in subsection 3254  
501(c)(3) of the Internal Revenue Code, is a charitable 3255  
organization as defined in section 2915.01 of the Revised Code, is 3256  
in good standing in the state pursuant to section 2915.08 of the 3257  
Revised Code, and is in compliance with Chapter 1716. of the 3258  
Revised Code; 3259

(b) That organization is, and has received from the internal 3260  
revenue service a determination letter that is currently in effect 3261  
stating that the organization is, exempt from federal income 3262  
taxation under subsection 501(a), is described in subsection 3263  
501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) or is a veteran's 3264  
organization described in subsection 501(c)(4) of the Internal 3265  
Revenue Code, and conducts instant bingo under section 2915.13 of 3266  
the Revised Code. 3267

(3) Conduct instant bingo on any day, at any time, or at any 3268  
premises not specified on the organization's license issued 3269  
pursuant to section 2915.08 of the Revised Code; 3270

(4) Permit any person whom the organization knows or should have known has been convicted of a felony or gambling offense in any jurisdiction to be a bingo game operator in the conduct of instant bingo;	3271 3272 3273 3274
(5) Purchase or lease supplies used to conduct instant bingo or punch board games from any person except a distributor licensed under section 2915.081 of the Revised Code;	3275 3276 3277
(6) Sell or provide any instant bingo ticket or card for a price different from the price printed on it by the manufacturer on either the instant bingo ticket or card or on the game flare;	3278 3279 3280
(7) Sell an instant bingo ticket or card to a person under eighteen years of age;	3281 3282
(8) Fail to keep unsold instant bingo tickets or cards for less than three years;	3283 3284
(9) Pay any compensation to a bingo game operator for conducting instant bingo that is conducted by the organization or for preparing, selling, or serving food or beverages at the site of the instant bingo game, permit any auxiliary unit or society of the organization to pay compensation to any bingo game operator who prepares, sells, or serves food or beverages at an instant bingo game conducted by the organization, or permit any auxiliary unit or society of the organization to prepare, sell, or serve food or beverages at an instant bingo game conducted by the organization, if the auxiliary unit or society pays any compensation to the bingo game operators who prepare, sell, or serve the food or beverages;	3285 3286 3287 3288 3289 3290 3291 3292 3293 3294 3295 3296
(10) Pay fees to any person for any services performed in relation to an instant bingo game;	3297 3298
(11) Pay fees to any person who provides refreshments to the participants in an instant bingo game;	3299 3300

(12)(a) Allow instant bingo tickets or cards to be sold to 3301  
bingo game operators at a premises at which the organization sells 3302  
instant bingo tickets or cards or to be sold to employees of a D 3303  
permit holder who are working at a premises at which instant bingo 3304  
tickets or cards are sold; 3305

(b) Division (A)(12)(a) of this section does not prohibit a 3306  
licensed charitable organization or a bingo game operator from 3307  
giving any person an instant bingo ~~tickets~~ ticket as a prize in 3308  
place of a cash prize won by a participant in an instant bingo 3309  
game. In no case shall an instant bingo ticket or card be sold or 3310  
provided for a price different from the price printed on it by the 3311  
manufacturer on either the instant bingo ticket or card or on the 3312  
game flare. 3313

(13) Fail to display its bingo license, and the serial 3314  
numbers of the deal of instant bingo tickets or cards to be sold, 3315  
conspicuously at each premises at which it sells instant bingo 3316  
tickets or cards; 3317

(14) Possess a deal of instant bingo tickets or cards that 3318  
was not purchased from a distributor licensed under section 3319  
2915.081 of the Revised Code as reflected on an invoice issued by 3320  
the distributor that contains all of the information required by 3321  
division (E) of section 2915.10 of the Revised Code; 3322

(15) Fail, once it opens a deal of instant bingo tickets or 3323  
cards, to continue to sell the tickets or cards in that deal until 3324  
the tickets or cards with the top two highest tiers of prizes in 3325  
that deal are sold; 3326

~~(16) Purchase, lease, or use instant bingo ticket dispensers 3327  
to sell instant bingo tickets or cards; 3328~~

~~(17)~~ Possess bingo supplies that were not obtained in 3329  
accordance with sections 2915.01 to 2915.13 of the Revised Code. 3330

(B)(1) A charitable organization may conduct instant bingo 3331

other than at a bingo session at not more than five separate 3332  
locations. A charitable organization that is exempt from federal 3333  
taxation under subsection 501(a) and described in subsection 3334  
501(c)(3) of the Internal Revenue Code and that is created by a 3335  
veteran's organization or a fraternal organization is not limited 3336  
in the number of separate locations the charitable organization 3337  
may conduct instant bingo other than at a bingo session. 3338

(2) A charitable organization may purchase, lease, or use 3339  
instant bingo ticket dispensers to sell instant bingo tickets or 3340  
cards. 3341

(C) The attorney general may adopt rules in accordance with 3342  
Chapter 119. of the Revised Code that govern the conduct of 3343  
instant bingo by charitable organizations. Before those rules are 3344  
adopted, the attorney general shall reference the recommended 3345  
standards for opacity, randomization, minimum information, winner 3346  
protection, color, and cutting for instant bingo tickets or cards, 3347  
seal cards, and punch boards established by the North American 3348  
gaming regulators association. 3349

(D) Whoever violates division (A) of this section or a rule 3350  
adopted under division (C) of this section is guilty of illegal 3351  
instant bingo conduct. Except as otherwise provided in this 3352  
division, illegal instant bingo conduct is a misdemeanor of the 3353  
first degree. If the offender previously has been convicted of a 3354  
violation of division (A) of this section or of such a rule, 3355  
illegal instant bingo conduct is a felony of the fifth degree. 3356

**Sec. 2915.101.** Except as otherwise provided by law, a 3357  
charitable organization that conducts instant bingo shall 3358  
distribute the net profit from the proceeds of the sale of instant 3359  
bingo as follows: 3360

(A)(1) If a veteran's organization, a fraternal organization, 3361  
or a sporting organization conducted the instant bingo, the 3362

organization shall distribute the net profit from the proceeds of 3363  
the sale of instant bingo, as follows: 3364

(a) For the first ~~one~~ two hundred fifty thousand dollars, or 3365  
a greater amount prescribed by the attorney general to adjust for 3366  
changes in prices as measured by the consumer price index as 3367  
defined in section 325.18 of the Revised Code and other factors 3368  
affecting the organization's expenses as defined in division (LL) 3369  
of section 2915.01 of the Revised Code, or less of net profit from 3370  
the proceeds of the sale of instant bingo generated in a calendar 3371  
year: 3372

(i) At least twenty-five per cent shall be distributed to an 3373  
organization described in division (Z)(1) of section 2915.01 of 3374  
the Revised Code or to a department or agency of the federal 3375  
government, the state, or any political subdivision. 3376

(ii) Not more than seventy-five per cent may be deducted and 3377  
retained by the organization for reimbursement of or for the 3378  
organization's expenses, as defined in division (LL) of section 3379  
2915.01 of the Revised Code, in conducting the instant bingo game. 3380

(b) For any net profit from the proceeds of the sale of 3381  
instant bingo of more than ~~one~~ two hundred fifty thousand dollars 3382  
or an adjusted amount generated in a calendar year: 3383

(i) A minimum of fifty per cent shall be distributed to an 3384  
organization described in division (Z)(1) of section 2915.01 of 3385  
the Revised Code or to a department or agency of the federal 3386  
government, the state, or any political subdivision. 3387

(ii) Five per cent may be distributed for the organization's 3388  
own charitable purposes or to a community action agency. 3389

(iii) Forty-five per cent may be deducted and retained by the 3390  
organization for reimbursement of or for the organization's 3391  
expenses, as defined in division (LL) of section 2915.01 of the 3392  
Revised Code, in conducting the instant bingo game. 3393

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

(B) If a charitable organization other than a veteran's organization, a fraternal organization, or a sporting organization conducted the instant bingo, the organization shall distribute one hundred per cent of the net profit from the proceeds of the sale of instant bingo to an organization described in division (Z)(1) of section 2915.01 of the Revised Code or to a department or agency of the federal government, the state, or any political subdivision.

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

Sec. 3517.1015. Each person licensed under Chapter 3772. of the Revised Code shall disclose quarterly to the secretary of state any contribution of one hundred dollars or more made to any ballot issue.

<u>Sec. 3772.01. As used in this chapter:</u>	3424
<u>(A) "Applicant" means any person who applies to the</u>	3425
<u>commission for a license under this chapter.</u>	3426
<u>(B) "Casino control commission fund" means the casino control</u>	3427
<u>commission fund described in Section 6(C)(3)(d) of Article XV,</u>	3428
<u>Ohio Constitution, the money in which shall be used to fund the</u>	3429
<u>commission and its related affairs.</u>	3430
<u>(C) "Casino facility" means a casino facility as defined in</u>	3431
<u>Section 6(C)(9) of Article XV, Ohio Constitution.</u>	3432
<u>(D) "Casino gaming" means any type of slot machine or table</u>	3433
<u>game wagering, using money, casino credit, or any representative</u>	3434
<u>of value, authorized in any of the states of Indiana, Michigan,</u>	3435
<u>Pennsylvania, and West Virginia as of January 1, 2009, and</u>	3436
<u>includes slot machine and table game wagering subsequently</u>	3437
<u>authorized by, but shall not be limited by, subsequent</u>	3438
<u>restrictions placed on such wagering in such states. "Casino</u>	3439
<u>gaming" does not include bingo, as authorized in Section 6 of</u>	3440
<u>Article XV, Ohio Constitution and conducted as of January 1, 2009,</u>	3441
<u>or horse racing where the pari-mutuel system of wagering is</u>	3442
<u>conducted, as authorized under the laws of this state as of</u>	3443
<u>January 1, 2009.</u>	3444
<u>(E) "Casino gaming employee" means any employee of a casino</u>	3445
<u>operator or management company, but not a key employee, and as</u>	3446
<u>further defined in section 3772.131 of the Revised Code.</u>	3447
<u>(F) "Casino operator" means any person, trust, corporation,</u>	3448
<u>partnership, limited partnership, association, limited liability</u>	3449
<u>company, or other business enterprise that directly or indirectly</u>	3450
<u>holds an ownership or leasehold interest in a casino facility.</u>	3451
<u>"Casino operator" does not include an agency of the state, any</u>	3452
<u>political subdivision of the state, any person, trust,</u>	3453

corporation, partnership, limited partnership, association, 3454  
limited liability company, or other business enterprise that may 3455  
have an interest in a casino facility, but who is legally or 3456  
contractually restricted from conducting casino gaming. 3457

(G) "Central system" means a computer system that provides 3458  
the following functions related to casino gaming equipment used in 3459  
connection with casino gaming authorized under this chapter: 3460  
security, auditing, data and information retrieval, and other 3461  
purposes deemed necessary and authorized by the commission. 3462

(H) "Commission" means the Ohio casino control commission. 3463

(I) "Gaming agent" means a peace officer employed by the 3464  
commission that is vested with duties to enforce this chapter and 3465  
conduct other investigations into the conduct of the casino gaming 3466  
and the maintenance of the equipment that the commission considers 3467  
necessary and proper and is in compliance with section 109.77 of 3468  
the Revised Code. 3469

(J) "Gaming-related vendor" means any individual, 3470  
partnership, corporation, association, trust, or any other group 3471  
of individuals, however organized, who supplies gaming-related 3472  
equipment, goods, or services to a casino operator or management 3473  
company, that are directly related to or affect casino gaming 3474  
authorized under this chapter, including, but not limited to, the 3475  
manufacture, sale, distribution, or repair of slot machines and 3476  
table game equipment. 3477

(K) "Holding company" means any corporation, firm, 3478  
partnership, limited partnership, limited liability company, 3479  
trust, or other form of business organization not a natural person 3480  
which directly or indirectly owns, has the power or right to 3481  
control, or holds with power to vote, any part of an applicant, 3482  
casino operator, management company, or gaming-related vendor 3483  
license. 3484



(L) "Initial investment" includes costs related to 3485  
demolition, engineering, architecture, design, site preparation, 3486  
construction, infrastructure improvements, land acquisition, 3487  
fixtures and equipment, insurance related to construction, and 3488  
leasehold improvements. 3489

(M) "Institutional investor" means any of the following 3490  
entities owning one per cent or less, or a percentage between one 3491  
and ten per cent as approved by the commission through a waiver on 3492  
a case-by-case basis, ownership interest in a casino facility, 3493  
casino operator, management company, or holding company: a 3494  
corporation, bank, insurance company, pension fund or pension fund 3495  
trust, retirement fund, including funds administered by a public 3496  
agency, employees' profit-sharing fund or employees' 3497  
profit-sharing trust, any association engaged, as a substantial 3498  
part of its business or operations, in purchasing or holding 3499  
securities, or any trust in respect of which a bank is trustee or 3500  
cotrustee, investment company registered under the "Investment 3501  
Company Act of 1940," 15 U.S.C. 80a-1 et seq., collective 3502  
investment trust organized by banks under Part Nine of the Rules 3503  
of the Comptroller of the Currency, closed-end investment trust, 3504  
chartered or licensed life insurance company or property and 3505  
casualty insurance company, investment advisor registered under 3506  
the "Investment Advisors Act of 1940," 15 U.S.C. 80 b-1 et seq., 3507  
and such other persons as the commission may reasonably determine 3508  
to qualify as an institutional investor for reasons consistent 3509  
with this chapter. 3510

(N) "Key employee" means any executive, employee, or agent of 3511  
a casino operator or management company licensee having the power 3512  
to exercise significant influence over decisions concerning any 3513  
part of the operation of such licensee, including: 3514

(1) An officer, director, trustee, or partner of a person 3515  
that has applied for or holds a casino operator, management 3516

company, or gaming-related vendor license or of a holding company 3517  
that has control of a person that has applied for or holds a 3518  
casino operator, management company, or gaming-related vendor 3519  
license; 3520

(2) A person that holds a direct or indirect ownership 3521  
interest of more than one per cent in a person that has applied 3522  
for or holds a casino operator, management company, or 3523  
gaming-related vendor license or holding company that has control 3524  
of a person that has applied for or holds a casino operator, 3525  
management company, or gaming-related vendor license; 3526

(3) A managerial employee of a person that has applied for or 3527  
holds a casino operator or gaming-related vendor license in Ohio, 3528  
or a managerial employee of a holding company that has control of 3529  
a person that has applied for or holds a casino operator or 3530  
gaming-related vendor license in Ohio, who performs the function 3531  
of principal executive officer, principal operating officer, 3532  
principal accounting officer, or an equivalent officer or other 3533  
person the commission determines to have the power to exercise 3534  
significant influence over decisions concerning any part of the 3535  
operation of such licensee. 3536

The commission shall determine whether an individual whose 3537  
duties or status varies from those described in this division also 3538  
is considered a key employee. 3539

(O) "Licensed casino operator" means a casino operator that 3540  
has been issued a license by the commission and that has been 3541  
certified annually by the commission to have paid all applicable 3542  
fees, taxes, and debts to the state. 3543

(P) "Majority ownership interest" in a license or in a casino 3544  
facility, as the case may be, means ownership of more than fifty 3545  
per cent of such license or casino facility, as the case may be. 3546  
For purposes of the foregoing, whether a majority ownership 3547

interest is held in a license or in a casino facility, as the case 3548  
may be, shall be determined under the rules for constructive 3549  
ownership of stock provided in Treas. Reg. 1.409A-3(i)(5)(iii) as 3550  
in effect on January 1, 2009. 3551

(O) "Management company" means an organization retained by a 3552  
casino operator to manage a casino facility and provide services 3553  
such as accounting, general administration, maintenance, 3554  
recruitment, and other operational services. 3555

(R) "Ohio law enforcement training fund" means the state law 3556  
enforcement training fund described in Section 6(C)(3)(f) of 3557  
Article XV, Ohio Constitution, the money in which shall be used to 3558  
enhance public safety by providing additional training 3559  
opportunities to the law enforcement community. 3560

(S) "Person" includes, but is not limited to, an individual 3561  
or a combination of individuals; a sole proprietorship, a firm, a 3562  
company, a joint venture, a partnership of any type, a joint-stock 3563  
company, a corporation of any type, a corporate subsidiary of any 3564  
type, a limited liability company, a business trust, or any other 3565  
business entity or organization; an assignee; a receiver; a 3566  
trustee in bankruptcy; an unincorporated association, club, 3567  
society, or other unincorporated entity or organization; entities 3568  
that are disregarded for federal income tax purposes; and any 3569  
other nongovernmental, artificial, legal entity that is capable of 3570  
engaging in business. 3571

(T) "Problem casino gambling and addictions fund" means the 3572  
state problem gambling and addictions fund described in Section 3573  
6(C)(3)(g) of Article XV, Ohio Constitution, the money in which 3574  
shall be used for treatment of problem gambling and substance 3575  
abuse, and for related research. 3576

(U) "Slot machine" means any mechanical, electrical, or other 3577  
device or machine which, upon insertion of a coin, token, ticket, 3578

or similar object, or upon payment of any consideration, is 3579  
available to play or operate, the play or operation of which, 3580  
whether by reason of the skill of the operator or application of 3581  
the element of chance, or both, makes individual prize 3582  
determinations for individual participants in cash, premiums, 3583  
merchandise, tokens, or any thing of value, whether the payoff is 3584  
made automatically from the machine or in any other manner. 3585

(V) "Table game" means any game played with cards, dice, or 3586  
any mechanical, electromechanical, or electronic device or machine 3587  
for money, casino credit, or any representative of value. "Table 3588  
game" does not include slot machines. 3589

(W) "Upfront license" means the first plenary license issued 3590  
to a casino operator. 3591

(X) "Voluntary exclusion program" means a program provided by 3592  
the commission that allows persons to voluntarily exclude 3593  
themselves from the gaming areas of facilities under the 3594  
jurisdiction of the commission by placing their name on a 3595  
voluntary exclusion list and following the procedures set forth by 3596  
the commission. 3597

**Sec. 3772.02.** (A) There is hereby created the Ohio casino 3598  
control commission described in Section 6(C)(1) of Article XV, 3599  
Ohio Constitution. 3600

(B) The commission shall consist of seven members appointed 3601  
within one month of the effective date of this section by the 3602  
governor with the advice and consent of the senate. The governor 3603  
shall forward all appointments to the senate within twenty-four 3604  
hours. 3605

(1) Each commission member is eligible for reappointment at 3606  
the discretion of the governor. No commission member shall be 3607  
appointed for more than three terms in total. 3608

- (2) Each commission member shall be a resident of Ohio. 3609
- (3) At least one commission member shall be experienced in law enforcement and criminal investigation. 3610  
3611
- (4) At least one commission member shall be a certified public accountant experienced in accounting and auditing. 3612  
3613
- (5) At least one commission member shall be an attorney admitted to the practice of law in Ohio. 3614  
3615
- (6) At least one commission member shall be a resident of a county where one of the casino facilities is located. 3616  
3617
- (7) Not more than four commission members shall be of the same political party. 3618  
3619
- (8) No commission member shall have any affiliation with an Ohio casino operator or facility. 3620  
3621
- (C) Commission members shall serve four-year terms, except that when the governor makes initial appointments to the commission under this chapter, the governor shall appoint three members to serve four-year terms with not more than two such members from the same political party, two members to serve three-year terms with such members not being from the same political party, and two members to serve two-year terms with such members not being from the same political party. 3622  
3623  
3624  
3625  
3626  
3627  
3628  
3629
- (D) Each commission member shall hold office from the date of appointment until the end of the term for which the member was appointed. Any member appointed to fill a vacancy occurring before the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of the unexpired term. Any member shall continue in office after the expiration date of the member's term until the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first. A vacancy in the commission membership shall be 3630  
3631  
3632  
3633  
3634  
3635  
3636  
3637  
3638

filled in the same manner as the original appointment. 3639

(E) The governor shall select one member to serve as 3640  
chairperson and the commission members shall select one member 3641  
from a different party than the chairperson to serve as 3642  
vice-chairperson. The governor may remove and replace the 3643  
chairperson at any time. No such member shall serve as chairperson 3644  
for more than six successive years. The vice-chairperson shall 3645  
assume the duties of the chairperson in the absence of the 3646  
chairperson. The chairperson and vice-chairperson shall perform 3647  
but shall not be limited to additional duties as are prescribed by 3648  
commission rule. 3649

(F) A commission member is not required to devote the 3650  
member's full time to membership on the commission. Each member of 3651  
the commission shall receive compensation of sixty thousand 3652  
dollars per year, payable in monthly installments for the first 3653  
four years of the commission's existence. Each member shall 3654  
receive the member's actual and necessary expenses incurred in the 3655  
discharge of the member's official duties. 3656

(G) The governor shall not appoint an individual to the 3657  
commission, and an individual shall not serve on the commission, 3658  
if the individual has been convicted of or pleaded guilty or no 3659  
contest to a disqualifying offense as defined in section 3772.07 3660  
of the Revised Code. Members coming under indictment or bill of 3661  
information of a disqualifying offense shall resign from the 3662  
commission immediately upon indictment. 3663

(H) At least five commission members shall be present for the 3664  
commission to meet. The concurrence of four members is necessary 3665  
for the commission to take any action. All members shall vote on 3666  
the adoption of rules, and the approval of, and the suspension or 3667  
revocation of, the licenses of casino operators or management 3668  
companies, unless a member has a written leave of absence filed 3669  
with and approved by the chairperson. 3670

(I) A commission member may be removed or suspended from office in accordance with section 3.04 of the Revised Code. 3671  
3672

(J) Each commission member, before entering upon the discharge of the member's official duties, shall make an oath to uphold the Ohio Constitution and laws of the state of Ohio and shall give a bond, payable by the commission, to the treasurer of state, in the sum of ten thousand dollars with sufficient sureties to be approved by the treasurer of state, which bond shall be filed with the secretary of state. 3673  
3674  
3675  
3676  
3677  
3678  
3679

(K) The commission shall hold one regular meeting each month and shall convene other meetings at the request of the chairperson or a majority of the members. A member who fails to attend at least three-fifths of the regular and special meetings of the commission during any two-year period forfeits membership on the commission. All meetings of the commission shall be open meetings under section 121.22 of the Revised Code except as otherwise allowed by law. 3680  
3681  
3682  
3683  
3684  
3685  
3686  
3687

**Sec. 3772.03.** (A) To ensure the integrity of casino gaming, the commission shall have authority to complete the functions of licensing, regulating, investigating, and penalizing casino operators, management companies, holding companies, key employees, casino gaming employees, and gaming-related vendors. The commission also shall have jurisdiction over all persons participating in casino gaming authorized by Section 6(C) of Article XV, Ohio Constitution, and this chapter. 3688  
3689  
3690  
3691  
3692  
3693  
3694  
3695

(B) All rules adopted by the commission under this chapter shall be adopted under procedures established in Chapter 119. of the Revised Code. The commission may contract for the services of experts and consultants to assist the commission in carrying out its duties under this section. 3696  
3697  
3698  
3699  
3700

(C) Within six months of the effective date of this section, 3701

the commission shall adopt initial rules as are necessary for 3702  
completing the functions stated in division (A) of this section 3703  
and for addressing the subjects enumerated in division (D) of this 3704  
section. 3705

(D) The commission shall adopt, and as advisable and 3706  
necessary shall amend or repeal, rules that include all of the 3707  
following: 3708

(1) The prevention of practices detrimental to the public 3709  
interest; 3710

(2) Prescribing the method of applying, and the form of 3711  
application, that an applicant for a license under this chapter 3712  
must follow as otherwise described in this chapter; 3713

(3) Prescribing the information to be furnished by an 3714  
applicant or licensee as described in section 3772.11 of the 3715  
Revised Code; 3716

(4) Describing the certification standards and duties of an 3717  
independent testing laboratory certified under section 3772.31 of 3718  
the Revised Code and the relationship between the commission, the 3719  
laboratory, the gaming-related vendor, and the casino operator; 3720

(5) The minimum amount of insurance that must be maintained 3721  
by a casino operator, management company, holding company, or 3722  
gaming-related vendor; 3723

(6) The approval process for a significant change in 3724  
ownership or transfer of control of a licensee as provided in 3725  
section 3772.091 of the Revised Code; 3726

(7) The design of gaming supplies, devices, and equipment to 3727  
be distributed by gaming-related vendors; 3728

(8) Identifying the casino gaming that is permitted, 3729  
identifying the gaming supplies, devices, and equipment, that are 3730  
permitted, defining the area in which the permitted casino gaming 3731



may be conducted, and specifying the method of operation according 3732  
to which the permitted casino gaming is to be conducted as 3733  
provided in section 3772.20 of the Revised Code, and requiring 3734  
gaming devices and equipment to meet the standards of this state; 3735

(9) Tournament play in any casino facility; 3736

(10) Establishing and implementing a voluntary exclusion 3737  
program that provides all of the following: 3738

(a) Except as provided by commission rule, a person who 3739  
participates in the program shall agree to refrain from entering a 3740  
casino facility. 3741

(b) The name of a person participating in the program shall 3742  
be included on a list of persons excluded from all casino 3743  
facilities. 3744

(c) Except as provided by commission rule, no person who 3745  
participates in the program shall petition the commission for 3746  
admittance into a casino facility. 3747

(d) The list of persons participating in the program and the 3748  
personal information of those persons shall be confidential and 3749  
shall only be disseminated by the commission to a casino operator 3750  
and the agents and employees of the casino operator for purposes 3751  
of enforcement and to other entities, upon request of the 3752  
participant and agreement by the commission. 3753

(e) A casino operator shall make all reasonable attempts as 3754  
determined by the commission to cease all direct marketing efforts 3755  
to a person participating in the program. 3756

(f) A casino operator shall not cash the check of a person 3757  
participating in the program or extend credit to the person in any 3758  
manner. However, the program shall not exclude a casino operator 3759  
from seeking the payment of a debt accrued by a person before 3760  
participating in the program. 3761

(g) Any and all locations at which a person may register as a participant in the program shall be published. 3762  
3763

(11) Requiring the commission to adopt standards regarding the marketing materials of a licensed casino operator, including allowing the commission to prohibit marketing materials that are contrary to the adopted standards; 3764  
3765  
3766  
3767

(12) Requiring that the records, including financial statements, of any casino operator, management company, holding company, and gaming-related vendor be maintained in the manner prescribed by the commission and made available for inspection upon demand by the commission, but shall be subject to section 3772.16 of the Revised Code; 3768  
3769  
3770  
3771  
3772  
3773

(13) Permitting a licensed casino operator, management company, key employee, or casino gaming employee to question a person suspected of violating this chapter; 3774  
3775  
3776

(14) The chips, tokens, tickets, electronic cards, or similar objects that may be purchased by means of an agreement under which credit is extended to a wagerer by a casino operator; 3777  
3778  
3779

(15) Establishing standards for provisional key employee licenses for a person who is required to be licensed as a key employee and is in exigent circumstances and standards for provisional licenses for casino gaming employees who submit complete applications and are compliant under an instant background check. A provisional license shall be valid not longer than three months. A provisional license may be renewed one time, at the commission's discretion, for an additional three months. In establishing standards with regard to instant background checks the commission shall take notice of criminal records checks as they are conducted under section 311.41 of the Revised Code using electronic fingerprint reading devices. 3780  
3781  
3782  
3783  
3784  
3785  
3786  
3787  
3788  
3789  
3790  
3791

(16) Establishing approval procedures for third-party 3792

<u>engineering or accounting firms, as described in section 3772.09</u>	3793
<u>of the Revised Code;</u>	3794
<u>(17) Prescribing the manner in which winnings, compensation</u>	3795
<u>from casino gaming, and gross revenue must be computed and</u>	3796
<u>reported by a licensee as described in Chapter 5753. of the</u>	3797
<u>Revised Code;</u>	3798
<u>(18) Prescribing conditions under which a licensee's license</u>	3799
<u>may be suspended or revoked as described in section 3772.04 of the</u>	3800
<u>Revised Code;</u>	3801
<u>(19) Prescribing the manner and procedure of all hearings to</u>	3802
<u>be conducted by the commission or by any hearing examiner;</u>	3803
<u>(20) Prescribing technical standards and requirements that</u>	3804
<u>are to be met by security and surveillance equipment that is used</u>	3805
<u>at and standards and requirements to be met by personnel who are</u>	3806
<u>employed at casino facilities, and standards and requirements for</u>	3807
<u>the provision of security at and surveillance of casino</u>	3808
<u>facilities;</u>	3809
<u>(21) Prescribing requirements for a casino operator to</u>	3810
<u>provide unarmed security services at a casino facility by licensed</u>	3811
<u>casino employees, and the training that shall be completed by</u>	3812
<u>these employees;</u>	3813
<u>(22) Prescribing standards according to which casino</u>	3814
<u>operators shall keep accounts and standards according to which</u>	3815
<u>casino accounts shall be audited, and establish means of assisting</u>	3816
<u>the tax commissioner in levying and collecting the gross casino</u>	3817
<u>revenue tax levied under section 5753.02 of the Revised Code;</u>	3818
<u>(23) Defining penalties for violation of commission rules and</u>	3819
<u>a process for imposing such penalties subject to the review of the</u>	3820
<u>joint committee on gaming and wagering;</u>	3821
<u>(24) Establishing standards for decertifying contractors that</u>	3822

<u>violate statutes or rules of this state or the federal government;</u>	3823
<u>(25) Establishing standards for the repair of casino gaming equipment;</u>	3824
<u>equipment;</u>	3825
<u>(26) Establishing procedures to ensure that casino operators, management companies, and holding companies are compliant with the compulsive and problem gambling plan submitted under section 3772.18 of the Revised Code;</u>	3826
<u>management companies, and holding companies are compliant with the compulsive and problem gambling plan submitted under section 3772.18 of the Revised Code;</u>	3827
<u>3772.18 of the Revised Code;</u>	3828
<u>3772.18 of the Revised Code;</u>	3829
<u>(27) Providing for any other thing necessary and proper for successful and efficient regulation of casino gaming under this chapter.</u>	3830
<u>successful and efficient regulation of casino gaming under this chapter.</u>	3831
<u>chapter.</u>	3832
<u>(E) The commission shall employ and assign gaming agents as necessary to assist the commission in carrying out the duties of this chapter. In order to maintain employment as a gaming agent, the gaming agent shall successfully complete all continuing training programs required by the commission and shall not have been convicted of or pleaded guilty or no contest to a disqualifying offense as defined in section 3772.07 of the Revised Code.</u>	3833
<u>necessary to assist the commission in carrying out the duties of this chapter. In order to maintain employment as a gaming agent, the gaming agent shall successfully complete all continuing training programs required by the commission and shall not have been convicted of or pleaded guilty or no contest to a disqualifying offense as defined in section 3772.07 of the Revised Code.</u>	3834
<u>this chapter. In order to maintain employment as a gaming agent, the gaming agent shall successfully complete all continuing training programs required by the commission and shall not have been convicted of or pleaded guilty or no contest to a disqualifying offense as defined in section 3772.07 of the Revised Code.</u>	3835
<u>the gaming agent shall successfully complete all continuing training programs required by the commission and shall not have been convicted of or pleaded guilty or no contest to a disqualifying offense as defined in section 3772.07 of the Revised Code.</u>	3836
<u>been convicted of or pleaded guilty or no contest to a disqualifying offense as defined in section 3772.07 of the Revised Code.</u>	3837
<u>disqualifying offense as defined in section 3772.07 of the Revised Code.</u>	3838
<u>Code.</u>	3839
<u>Code.</u>	3840
<u>(F) The commission and its gaming agents shall have authority with regard to the detection and investigation of, the seizure of evidence allegedly relating to, and the apprehension and arrest of persons allegedly committing gaming offenses, and shall have access to casino facilities to carry out the requirements of this chapter.</u>	3841
<u>The commission and its gaming agents shall have authority with regard to the detection and investigation of, the seizure of evidence allegedly relating to, and the apprehension and arrest of persons allegedly committing gaming offenses, and shall have access to casino facilities to carry out the requirements of this chapter.</u>	3842
<u>with regard to the detection and investigation of, the seizure of evidence allegedly relating to, and the apprehension and arrest of persons allegedly committing gaming offenses, and shall have access to casino facilities to carry out the requirements of this chapter.</u>	3843
<u>evidence allegedly relating to, and the apprehension and arrest of persons allegedly committing gaming offenses, and shall have access to casino facilities to carry out the requirements of this chapter.</u>	3844
<u>access to casino facilities to carry out the requirements of this chapter.</u>	3845
<u>chapter.</u>	3846
<u>(G) The commission may eject or exclude or authorize the ejection or exclusion of and a gaming agent may eject a person from a casino facility for any of the following reasons:</u>	3847
<u>The commission may eject or exclude or authorize the ejection or exclusion of and a gaming agent may eject a person from a casino facility for any of the following reasons:</u>	3848
<u>ejection or exclusion of and a gaming agent may eject a person from a casino facility for any of the following reasons:</u>	3849
<u>from a casino facility for any of the following reasons:</u>	3849
<u>(1) The person's name is on the list of persons voluntarily excluding themselves from all casinos in a program established according to rules adopted by the commission;</u>	3850
<u>The person's name is on the list of persons voluntarily excluding themselves from all casinos in a program established according to rules adopted by the commission;</u>	3851
<u>excluding themselves from all casinos in a program established according to rules adopted by the commission;</u>	3852
<u>according to rules adopted by the commission;</u>	3852

(2) The person violates or conspires to violate this chapter 3853  
or a rule adopted thereunder; or 3854

(3) The commission determines that the person's conduct or 3855  
reputation is such that the person's presence within a casino 3856  
facility may call into question the honesty and integrity of the 3857  
casino gaming operations or interfere with the orderly conduct of 3858  
the casino gaming operations. 3859

(H) A person, other than a person participating in a 3860  
voluntary exclusion program, may petition the commission for a 3861  
public hearing on the person's ejection or exclusion under this 3862  
chapter. 3863

(I) A casino operator or management company shall have the 3864  
same authority to eject or exclude a person from the management 3865  
company's casino facilities as authorized in division (G) of this 3866  
section. The licensee shall immediately notify the commission of 3867  
an ejection or exclusion. 3868

(J) The commission shall submit a written annual report with 3869  
the governor, president and minority leader of the senate, speaker 3870  
and minority leader of the house of representatives, and joint 3871  
committee on gaming and wagering before the first day of September 3872  
each year. The annual report shall include a statement describing 3873  
the receipts and disbursements of the commission, relevant 3874  
financial data regarding casino gaming, including gross revenues 3875  
and disbursements made under this chapter, actions taken by the 3876  
commission, an update on casino operators', management companies', 3877  
and holding companies' compulsive and problem gambling plans and 3878  
the voluntary exclusion program and list, and any additional 3879  
information that the commission considers useful or that the 3880  
governor, president or minority leader of the senate, speaker or 3881  
minority leader of the house of representatives, or joint 3882  
committee on gaming and wagering requests. 3883

(K) Notwithstanding any law to the contrary, beginning on July 1, 2011, the commission shall assume jurisdiction over and oversee the regulation of skill-based amusement machines as is provided in the law of this state. 3884  
3885  
3886  
3887

**Sec. 3772.031.** (A) The general assembly finds that the exclusion or ejection of certain persons from casino facilities is necessary to effectuate the intents and purposes of this chapter and to maintain strict and effective regulation of casino gaming. The commission, by rule, shall provide for a list of persons who are to be excluded or ejected from a casino facility. Persons included on the exclusion list shall be identified by name and physical description. The commission shall publish the exclusion list on its web site, and shall transmit a copy of the exclusion list periodically to casino operators, as it is initially issued and thereafter as it is revised from time to time. A casino operator shall take steps necessary to ensure that all its key employees and casino gaming employees are aware of and understand the exclusion list and its function, and that all its key employees and casino gaming employees are kept aware of the content of the exclusion list as it is issued and thereafter revised from time to time. 3888  
3889  
3890  
3891  
3892  
3893  
3894  
3895  
3896  
3897  
3898  
3899  
3900  
3901  
3902  
3903  
3904

(B) The exclusion list may include any person whose presence in a casino facility is determined by the commission to pose a threat to the interests of the state, to achieving the intents and purposes of this chapter, or to the strict and effective regulation of casino gaming. In determining whether to include a person on the exclusion list, the commission may consider: 3905  
3906  
3907  
3908  
3909  
3910

(1) Any prior conviction of a crime that is a felony under the laws of this state, another state, or the United States, a crime involving moral turpitude, or a violation of the gaming laws of this state, another state, or the United States; and 3911  
3912  
3913  
3914

<u>(2) A violation, or a conspiracy to violate, any provision of</u>	3915
<u>this chapter that consists of:</u>	3916
<u>(a) A failure to disclose an interest in a gaming facility</u>	3917
<u>for which the person must obtain a license;</u>	3918
<u>(b) Purposeful evasion of taxes or fees;</u>	3919
<u>(c) A notorious or unsavory reputation that would adversely</u>	3920
<u>affect public confidence and trust that casino gaming is free from</u>	3921
<u>criminal or corruptive elements; or</u>	3922
<u>(d) A violation of an order of the commission or of any other</u>	3923
<u>governmental agency that warrants exclusion or ejection of the</u>	3924
<u>person from a casino facility.</u>	3925
<u>(3) If the person has pending charges or indictments for a</u>	3926
<u>gaming or gambling crime or a crime related to the integrity of</u>	3927
<u>gaming operations in any state;</u>	3928
<u>(4) If the person's conduct or reputation is such that the</u>	3929
<u>person's presence within a casino facility may call into question</u>	3930
<u>the honesty and integrity of the casino gaming operations or</u>	3931
<u>interfere with the orderly conduct of the casino gaming</u>	3932
<u>operations;</u>	3933
<u>(5) If the person is a career or professional offender whose</u>	3934
<u>presence in a casino facility would be adverse to the interest of</u>	3935
<u>licensed gaming in this state;</u>	3936
<u>(6) If the person has a known relationship or connection with</u>	3937
<u>a career or professional offender whose presence in a casino</u>	3938
<u>facility would be adverse to the interest of licensed gaming in</u>	3939
<u>this state;</u>	3940
<u>(7) If the commission has suspended the person's gaming</u>	3941
<u>privileges;</u>	3942
<u>(8) If the commission has revoked the person's licenses</u>	3943
<u>related to this chapter;</u>	3944

(9) If the commission determines that the person poses a 3945  
threat to the safety of patrons or employees of a casino facility; 3946

(10) If the person has a history of conduct involving the 3947  
disruption of gaming operations within a casino facility. 3948

Race, color, creed, national origin or ancestry, or sex are 3949  
not grounds for placing a person on the exclusion list. 3950

(C) The commission shall notify a person of the commission's 3951  
intent to include such person on the exclusion list. The notice 3952  
shall be provided by personal service, by certified mail to the 3953  
person's last known address, or, if service cannot be accomplished 3954  
by personal service or certified mail, by publication daily for 3955  
two weeks in a newspaper of general circulation within the county 3956  
in which the person resides and in a newspaper of general 3957  
circulation within each county in which a casino facility is 3958  
located. 3959

(D) A person who receives notice of intent to include the 3960  
person on the exclusion list is entitled to an adjudication 3961  
hearing under Chapter 119. of the Revised Code, except as provided 3962  
in this section, in which the person may demonstrate why the 3963  
person should not be included on the exclusion list. The person 3964  
shall request such an adjudication hearing not later than thirty 3965  
days after the person receives the notice by personal service or 3966  
certified mail, or not later than thirty days after the last 3967  
newspaper publication of the notice. If the adjudication hearing 3968  
or any appeal under Chapter 119. of the Revised Code results in an 3969  
order that the person should not be included on the exclusion 3970  
list, the commission shall publish a revised exclusion list that 3971  
does not include the person. The commission also shall notify 3972  
casino operators that the person has been removed from the 3973  
exclusion list. A casino operator shall take all steps necessary 3974  
to ensure its key employees and casino gaming employees are made 3975  
aware that the person has been removed from the exclusion list. 3976



(E) This section does not apply to the voluntary exclusion list created as part of the voluntary exclusion program. 3977  
3978

Sec. 3772.032. (A) The permanent joint committee on gaming and wagering is established. The committee consists of six members. The speaker of the house of representatives shall appoint to the committee three members of the house of representatives and the president of the senate shall appoint to the committee three members of the senate. Not more than two members appointed from each chamber may be members of the same political party. The chairperson shall be from the opposite party as the chairperson of the joint committee on agency rule review. If the chairperson is to be from the house of representatives, the speaker of the house of representatives shall designate a member as the chairperson and the president of the senate shall designate a member as the vice-chairperson. If the chairperson is to be from the senate, the president of the senate shall designate a member as the chairperson and the speaker of the house of representatives shall designate a member as the vice-chairperson. 3979  
3980  
3981  
3982  
3983  
3984  
3985  
3986  
3987  
3988  
3989  
3990  
3991  
3992  
3993  
3994

(B) The committee shall: 3995

(1) Review all constitutional amendments, laws, and rules governing the operation and administration of casino gaming and all authorized gaming and wagering activities and recommend to the general assembly and commission any changes it may find desirable with respect to the language, structure, and organization of those amendments, laws, or rules; 3996  
3997  
3998  
3999  
4000  
4001

(2) Make an annual report to the governor and to the general assembly with respect of the operation and administration of casino gaming; 4002  
4003  
4004

(3) Review all changes of fees and penalties as provided in this chapter and rules adopted thereunder; and 4005  
4006

(4) Study all proposed changes to the constitution and laws of this state and to the rules adopted by the commission governing the operation and administration of casino gaming, and report to the general assembly on their adequacy and desirability as a matter of public policy. 4007  
4008  
4009  
4010  
4011

(C) Any study, or any expense incurred, in furtherance of the committee's objectives shall be paid for from, or out of, the casino control commission fund or other appropriation provided by law. The members shall receive no additional compensation, but shall be reimbursed for actual and necessary expenses incurred in the performance of their official duties. 4012  
4013  
4014  
4015  
4016  
4017

Sec. 3772.033. In carrying out the responsibilities vested in the commission by this chapter, the commission may do all the following and may designate any such responsibilities to the executive director, to the commission's employees, or to the gaming agents: 4018  
4019  
4020  
4021  
4022

(A) Inspect and examine all premises where casino gaming is conducted or gaming supplies, devices, or equipment are manufactured, sold, or distributed; 4023  
4024  
4025

(B) Inspect all gaming supplies, devices, and equipment in or about a casino facility; 4026  
4027

(C) Summarily impound and seize and remove from the casino facility premises gaming supplies, devices, and equipment for the purpose of examination and inspection; 4028  
4029  
4030

(D) Determine any facts, or any conditions, practices, or other matters, as the commission considers necessary or proper to aid in the enforcement of this chapter or of a rule adopted thereunder; 4031  
4032  
4033  
4034

(E) Audit gaming operations, including those that have ceased operation; 4035  
4036

(F) Investigate, for the purpose of prosecution, any 4037  
suspected violation of this chapter or rules adopted thereunder; 4038

(G) Investigate as appropriate to aid the commission and to 4039  
seek the executive director's advice in adopting rules; 4040

(H) Secure information as is necessary to provide a basis for 4041  
recommending legislation for the improvement of this chapter; 4042

(I) Make, execute, and otherwise effectuate all contracts and 4043  
other agreements, including contracts for necessary purchases of 4044  
goods and services. Except for any contract entered into with 4045  
independent testing laboratories under section 3772.31 of the 4046  
Revised Code, the commission shall ensure use of Ohio products or 4047  
services in compliance with sections 125.09 and 125.11 of the 4048  
Revised Code and all rules adopted thereunder. 4049

(J) Employ the services of persons the commission considers 4050  
necessary for the purposes of consultation or investigation, and 4051  
fix the salaries of, or contract for the services of, legal, 4052  
accounting, technical, operational, and other personnel and 4053  
consultants; 4054

(K) Secure, by agreement, information and services as the 4055  
commission considers necessary from any state agency or other unit 4056  
of state government; 4057

(L) Acquire furnishings, equipment, supplies, stationery, 4058  
books, and all other things the commission considers necessary or 4059  
desirable to successfully and efficiently carry out the 4060  
commission's duties and functions; and 4061

(M) Perform all other things the commission considers 4062  
necessary to effectuate the intents and purposes of this chapter. 4063  
This section shall not prohibit the commission from imposing 4064  
administrative discipline, including fines and suspension or 4065  
revocation of licenses, on licensees under this chapter if the 4066  
licensee is found to be in violation of the commission's rules. 4067

Sec. 3772.034. Absent gross negligence, a casino operator, management company, holding company, gaming-related vendor, the state, and employees of those entities are entitled to immunity from any type of civil liability if a person participating in the voluntary exclusion program enters a casino facility. 4068  
4069  
4070  
4071  
4072

Sec. 3772.04. (A)(1) If, as the result of an investigation, the commission concludes that a license or finding required by this chapter should be limited, conditioned, or restricted, or suspended or revoked, the commission shall conduct an adjudication under Chapter 119. of the Revised Code. 4073  
4074  
4075  
4076  
4077

(2) The commission shall appoint a hearing examiner to conduct the hearing in the adjudication. A party to the adjudication may file written objections to the hearing examiner's report and recommendations not later than the thirtieth day after they are served upon the party or the party's attorney or other representative of record. The commission shall not take up the hearing examiner's report and recommendations earlier than the thirtieth day after the hearing examiner's report and recommendations were submitted to the commission. 4078  
4079  
4080  
4081  
4082  
4083  
4084  
4085  
4086

(3) If the commission finds that a person has violated this chapter or a rule adopted thereunder, the commission may issue an order: 4087  
4088  
4089

(a) Limiting, conditioning, or restricting, or suspending or revoking, a license issued under this chapter; 4090  
4091

(b) Limiting, conditioning, or restricting, or suspending or revoking, a finding made under this chapter; 4092  
4093

(c) Requiring a casino facility to exclude a licensee from the casino facility or requiring a casino facility not to pay to the licensee any remuneration for services or any share of profits, income, or accruals on the licensee's investment in the 4094  
4095  
4096  
4097

casino facility; or 4098

(d) Fining a licensee or other person according to the 4099  
penalties adopted by the commission. 4100

(4) An order may be judicially reviewed under section 119.12 4101  
of the Revised Code. 4102

(B) For the purpose of conducting any study or investigation, 4103  
the commission may direct that public hearings be held at a time 4104  
and place, prescribed by the commission, in accordance with 4105  
section 121.22 of the Revised Code. The commission shall give 4106  
notice of all public hearings in such manner as will give actual 4107  
notice to all interested parties. 4108

(C) In the discharge of any duties imposed by this chapter, 4109  
the commission may require that testimony be given under oath and 4110  
administer such oath, issue subpoenas compelling the attendance of 4111  
witnesses and the production of any papers, books, and accounts, 4112  
and cause the deposition of any witness. In the event of the 4113  
refusal of any person without good cause to comply with the terms 4114  
of a subpoena issued by the commission or refusal to testify on 4115  
matters about which the person may lawfully be questioned, the 4116  
prosecuting attorney of the county in which such person resides, 4117  
upon the petition of the commission, may bring a proceeding for 4118  
contempt against such person in the court of common pleas of that 4119  
county. 4120

(D) When conducting a public hearing, the commission shall 4121  
not limit the number of speakers who may testify. However, the 4122  
commission may set reasonable time limits on the length of an 4123  
individual's testimony or the total amount of time allotted to 4124  
proponents and opponents of an issue before the commission. 4125

(E) An administrative law judge appointed by the commission 4126  
may conduct a hearing under this chapter and recommend findings of 4127  
fact and decisions to the commission. 4128

(F) The commission may rely, in whole or in part, upon investigations, conclusions, or findings of other casino gaming commissions or other government regulatory bodies in connection with licensing, investigations, or other matters relating to an applicant or licensee under this chapter. 4129  
4130  
4131  
4132  
4133

Sec. 3772.05. To carry out the provisions of this chapter and other enforcement provisions provided for under the laws of this state, under their established duties and authority, the tax commissioner, the Ohio ethics commission, the inspector general, and the commission, and their respective employees, may demand access to and inspect, examine, photocopy, and audit all books, accounts, records, and memoranda of any person that is not protected by privilege and that is subject to the provisions of this chapter, and may examine under oath any officer, agent, or employee of that person. 4134  
4135  
4136  
4137  
4138  
4139  
4140  
4141  
4142  
4143

Sec. 3772.051. Upon cessation of gaming operations, a former licensee shall furnish, upon the demand of the commission, books, papers, and other records as necessary for the commission to audit the ceased gaming operation. A former licensee shall maintain all books, papers, and other records for a period of three years after the cessation of gaming operations. However, if a civil action or criminal proceeding relating to the former licensee is pending, or if an administrative adjudication or judicial review of an administrative adjudication relating to the former licensee is pending, the former licensee shall maintain all books, papers, and other records until the matter has been finally determined. 4144  
4145  
4146  
4147  
4148  
4149  
4150  
4151  
4152  
4153  
4154

If a person disobeys a subpoena or subpoena duces tecum, or refuses to testify as directed by a subpoena, the commission shall request the prosecutor of the county in which the person resides to apply to the court of common pleas for an order compelling the person to attend or to produce tangible evidence, or to testify, 4155  
4156  
4157  
4158  
4159

as directed by the subpoena or subpoena duces tecum. The court 4160  
shall treat the application as if it were disobedience to comply 4161  
with a subpoena or subpoena duces tecum issued by the court or a 4162  
refusal to testify in the court. 4163

**Sec. 3772.06.** (A)(1) The commission shall appoint an 4164  
executive director who shall serve at the pleasure of the 4165  
commission. The executive director is in the unclassified service, 4166  
shall devote full time to the duties of the office, and shall hold 4167  
no other office or employment. The executive director shall, by 4168  
experience and training, possess management skills that equip the 4169  
executive director to administer an enterprise of the nature of 4170  
the commission. The executive director shall not have a pecuniary 4171  
interest in any business organization that holds a license under 4172  
this chapter, or that does business with any person licensed under 4173  
this chapter. A member of the general assembly, a person who holds 4174  
an elective office, or an office holder of a political party is 4175  
ineligible to be appointed executive director at the same time as 4176  
being such a member or holding such an office. The executive 4177  
director shall receive an annual salary in accordance with pay 4178  
range 48 of section 124.152 of the Revised Code. 4179

(2) The executive director, before entering upon the 4180  
discharge of the executive director's official duties, shall give, 4181  
and thereafter shall maintain, bond in the amount of twenty-five 4182  
thousand dollars, payable to the state, conditioned upon the 4183  
executive director's faithful and proper performance of the 4184  
executive director's official duties. The bond shall be issued by 4185  
a surety authorized to do business in this state and shall be 4186  
filed with the secretary of state. The bond may be an individual 4187  
bond or a schedule or blanket bond. 4188

(B)(1) The executive director or a deputy designated in 4189  
writing by the executive director shall attend all meetings of the 4190

commission and shall act as its secretary. The executive director 4191  
shall keep a record of all commission proceedings and shall keep 4192  
the commission's records, files, and documents at the commission's 4193  
principal office. 4194

(2) The executive director shall be the chief executive 4195  
officer and shall be responsible for keeping all commission 4196  
records and supervising and administering casino gaming in 4197  
accordance with this chapter, and enforcing all commission rules 4198  
adopted under this chapter. 4199

(3) The executive director shall hire staff, including an 4200  
assistant director or deputy directors, as necessary to assist the 4201  
executive director in the executive director's duties under this 4202  
chapter. In appointing employees, the executive director is 4203  
subject to section 3772.061 of the Revised Code. The executive 4204  
director may employ employees as necessary, unless the commission 4205  
determines otherwise. Except as otherwise provided in this 4206  
chapter, all costs of administration incurred by the executive 4207  
director and the executive director's employees shall be paid out 4208  
of the casino control commission fund. 4209

(C) A state agency or other unit of state government shall 4210  
cooperate with the commission, and shall provide the commission 4211  
with information and services the commission considers necessary 4212  
to carry out the commission's duties and functions under this 4213  
chapter. 4214

(D) The executive director shall confer at least once each 4215  
month with the commission, at which time the executive director 4216  
shall advise it regarding the operation and administration of the 4217  
commission and casino gaming. The executive director shall make 4218  
available at the request of the commission all documents, files, 4219  
and other records pertaining to the operation and administration 4220  
of the commission and casino gaming. The executive director shall 4221  
prepare and make available to the commission each month a complete 4222



and accurate accounting of gross casino gaming revenues, and all 4223  
other relevant financial information, including an accounting of 4224  
all transfers made from the casino control commission fund. 4225

Sec. 3772.061. The executive director of the commission shall 4226  
appoint the number of professional, technical, and clerical 4227  
employees that is necessary, in the executive director's 4228  
reasonable opinion, for conducting internal audits, as an internal 4229  
auditing department, of the commission. The professional and 4230  
technical employees so appointed shall be qualified by education, 4231  
licensing (if relevant), and experience to perform the internal 4232  
audit function successfully and efficiently. These employees, 4233  
together with clerical employees necessary for their support, 4234  
shall be assigned only to the internal audit function and not to 4235  
any other function of the commission. 4236

The internal auditing department, at reasonable intervals and 4237  
as necessary, shall conduct internal audits of the commission. The 4238  
internal audits shall audit the accounts and transactions of the 4239  
commission, ascertain the condition of funds used by the 4240  
commission, and make an inventory of the funds and of the assets 4241  
under the control of the commission. The report of an internal 4242  
audit shall be signed by the employee who was principally 4243  
responsible for conducting the internal audit. A copy of the 4244  
signed report shall be forwarded to the commission and to the 4245  
auditor of state. The report is not a public record that is open 4246  
to public inspection and copying until it has been forwarded as 4247  
required by the preceding sentence. 4248

Sec. 3772.062. The executive director of the commission shall 4249  
enter into an agreement with the department of alcohol and drug 4250  
addiction services under which the department provides a program 4251  
of gambling and addiction services on behalf of the commission. 4252

4253

Sec. 3772.07. The following appointing or licensing 4254  
authorities shall obtain a criminal records check of the person 4255  
who is to be appointed or licensed: 4256

(A) The governor, before appointing an individual as a member 4257  
of the commission; 4258

(B) The commission, before appointing an individual as 4259  
executive director or a gaming agent; 4260

(C) The commission, before issuing a license for a key 4261  
employee or casino gaming employee, and before issuing a license 4262  
for each investor, except an institutional investor, for a casino 4263  
operator, management company, holding company, or gaming-related 4264  
vendor; 4265

(D) The executive director, before appointing an individual 4266  
as a professional, technical, or clerical employee of the 4267  
commission. 4268

Thereafter, such an appointing or licensing authority shall 4269  
obtain a criminal records check of the same individual at 4270  
three-year intervals. 4271

The appointing or licensing authority shall provide to each 4272  
person of whom a criminal records check is required a copy of the 4273  
form and the standard fingerprint impression sheet prescribed 4274  
under divisions (C)(1) and (2) of section 109.572 of the Revised 4275  
Code. The person shall complete the form and impression sheet and 4276  
return them to the appointing or licensing authority. If a person 4277  
fails to complete and return the form and impression sheet within 4278  
a reasonable time, the person is ineligible to be appointed or 4279  
licensed or to continue in the appointment or licensure. 4280

The appointing or licensing authority shall forward the 4281  
completed form and impression sheet to the superintendent of the 4282  
bureau of criminal identification and investigation. The 4283

appointing or licensing authority shall request the superintendent 4284  
also to obtain information from the federal bureau of 4285  
investigation, including fingerprint-based checks of the national 4286  
crime information databases, and from other states and the federal 4287  
government under the national crime prevention and privacy compact 4288  
as part of the criminal records check. 4289

The commission shall pay the fee the bureau of criminal 4290  
identification and investigation charges for all criminal records 4291  
checks conducted under this section. An applicant for a casino 4292  
operator, management company, holding company, or gaming-related 4293  
vendor license shall reimburse the commission for the amount of 4294  
the fee paid on the applicant's behalf. An applicant for a key 4295  
employee or casino gaming employee license shall reimburse the 4296  
commission for the amount of the fee paid on the applicant's 4297  
behalf, unless the applicant is applying at the request of a 4298  
casino operator or management company, in which case the casino 4299  
operator or management company shall reimburse the commission. 4300

The appointing or licensing authority shall review the 4301  
results of a criminal records check. An appointee for a commission 4302  
member shall forward the results of the criminal records check to 4303  
the president of the senate before the senate advises and consents 4304  
to the appointment of the commission member. The appointing or 4305  
licensing authority shall not appoint or license or retain the 4306  
appointment or licensure of a person a criminal records check 4307  
discloses has been convicted of or has pleaded guilty or no 4308  
contest to a disqualifying offense. A "disqualifying offense" 4309  
means any gambling offense, any theft offense, any offense having 4310  
an element of fraud or misrepresentation, any offense having an 4311  
element of moral turpitude, and any felony not otherwise included 4312  
in the foregoing list, except as otherwise provided in section 4313  
3772.10 of the Revised Code. 4314

The report of a criminal records check is not a public record 4315

that is open to public inspection and copying. The commission 4316  
shall not make the report available to any person other than the 4317  
person who was the subject of the criminal records check; an 4318  
appointing or licensing authority; a member, the executive 4319  
director, or an employee of the commission; or any court or 4320  
agency, including a hearing examiner, in a judicial or 4321  
administrative proceeding relating to the person's employment with 4322  
the entity requesting the criminal records check in which the 4323  
criminal records check is relevant. 4324

Sec. 3772.08. (A) Casino gaming shall be conducted only by 4325  
licensed casino operators of the four casino facilities or by a 4326  
licensed management company retained by a licensed casino 4327  
operator. 4328

(B) A licensed casino operator, licensed management company, 4329  
or another person may provide nongaming amenities within the 4330  
casino facility. 4331

Sec. 3772.09. (A) No casino operator, management company, 4332  
holding company, gaming-related vendor, key employee, or casino 4333  
gaming employee shall conduct or participate in conducting casino 4334  
gaming without first obtaining a license from the commission. 4335

(B) Before a licensed casino operator may conduct casino 4336  
gaming at a casino facility, a licensed casino operator shall 4337  
engage a third-party engineering or accounting firm to certify 4338  
expenses of its initial investment, as required by section 3772.27 4339  
of the Revised Code, and provide documentation to the commission. 4340  
The third-party engineering or accounting firm shall be approved 4341  
by the commission and shall certify expenses in accordance with 4342  
rules adopted by the commission under section 3772.03 of the 4343  
Revised Code. The commission may request the department of 4344  
administrative services to assist the commission in carrying out 4345

its duties under this section. 4346

Sec. 3772.091. (A) No license issued under this chapter is 4347  
transferable. New majority ownership interest or control shall 4348  
require a new license. The commission may reopen a licensing 4349  
investigation at any time. A significant change in or transfer of 4350  
control, as determined by the commission, shall require the filing 4351  
of an application for a new license and submission of a license 4352  
fee with the commission before any such change or transfer of 4353  
control is approved. A change in or transfer of control to an 4354  
immediate family member is not considered a significant change 4355  
under this section. 4356

(B) As used in this section, "control" means either of the 4357  
following: 4358

(1) Either: 4359

(a) Holding fifty per cent or more of the outstanding voting 4360  
securities of a licensee; or 4361

(b) For an unincorporated licensee, having the right to fifty 4362  
per cent or more of the profits of the licensee, or having the 4363  
right in the event of dissolution to fifty per cent or more of the 4364  
assets of the licensee. 4365

(2) Having the contractual power presently to designate fifty 4366  
per cent or more of the directors of a for-profit or 4367  
not-for-profit corporation, or in the case of trusts described in 4368  
paragraphs (c)(3) to (5) of 16 C.F.R. 801.1, the trustees of such 4369  
a trust. 4370

Sec. 3772.10. (A) In determining whether to grant or maintain 4371  
the privilege of a casino operator, management company, holding 4372  
company, key employee, casino gaming employee, or gaming-related 4373  
vendor license, the Ohio casino control commission shall consider 4374  
all of the following, as applicable: 4375

<u>(1) The reputation, experience, and financial integrity of</u>	4376
<u>the applicant, its holding company, if applicable, and any other</u>	4377
<u>person that directly or indirectly controls the applicant;</u>	4378
<u>(2) The financial ability of the applicant to purchase and</u>	4379
<u>maintain adequate liability and casualty insurance and to provide</u>	4380
<u>an adequate surety bond;</u>	4381
<u>(3) The past and present compliance of the applicant and its</u>	4382
<u>affiliates or affiliated companies with casino-related licensing</u>	4383
<u>requirements in this state or any other jurisdiction, including</u>	4384
<u>whether the applicant has a history of noncompliance with the</u>	4385
<u>casino licensing requirements of any jurisdiction;</u>	4386
<u>(4) If the applicant has been indicted, convicted, pleaded</u>	4387
<u>guilty or no contest, or forfeited bail concerning any criminal</u>	4388
<u>offense under the laws of any jurisdiction, either felony or</u>	4389
<u>misdemeanor, not including traffic violations;</u>	4390
<u>(5) If the applicant has filed, or had filed against it a</u>	4391
<u>proceeding for bankruptcy or has ever been involved in any formal</u>	4392
<u>process to adjust, defer, suspend, or otherwise work out the</u>	4393
<u>payment of any debt;</u>	4394
<u>(6) If the applicant has been served with a complaint or</u>	4395
<u>other notice filed with any public body regarding a payment of any</u>	4396
<u>tax required under federal, state, or local law that has been</u>	4397
<u>delinquent for one or more years;</u>	4398
<u>(7) If the applicant is or has been a defendant in litigation</u>	4399
<u>involving its business practices;</u>	4400
<u>(8) If awarding a license would undermine the public's</u>	4401
<u>confidence in the casino gaming industry in this state;</u>	4402
<u>(9) If the applicant meets other standards for the issuance</u>	4403
<u>of a license that the commission adopts by rule, which shall not</u>	4404
<u>be arbitrary, capricious, or contradictory to the expressed</u>	4405

provisions of this chapter. 4406

(B) All applicants for a license under this chapter shall 4407  
establish their suitability for a license by clear and convincing 4408  
evidence. If the commission determines that a person is eligible 4409  
under this chapter to be issued a license as a casino operator, 4410  
management company, holding company, key employee, casino gaming 4411  
employee, or gaming-related vendor, the commission shall issue 4412  
such license for not more than three years, as determined by 4413  
commission rule, if all other requirements of this chapter have 4414  
been satisfied. 4415

(C) The commission shall not issue a casino operator, 4416  
management company, holding company, key employee, casino gaming 4417  
employee, or gaming-related vendor license under this chapter to 4418  
an applicant if: 4419

(1) The applicant has been convicted of a disqualifying 4420  
offense, as defined in section 3772.07 of the Revised Code. 4421

(2) The applicant has submitted an application for license 4422  
under this chapter that contains false information. 4423

(3) The applicant is a commission member. 4424

(4) The applicant owns an ownership interest that is unlawful 4425  
under this chapter, unless waived by the commission. 4426

(5) The applicant violates specific rules adopted by the 4427  
commission related to denial of licensure. 4428

(6) The applicant is a member of or employed by a gaming 4429  
regulatory body of a governmental unit in this state, another 4430  
state, or the federal government, or is employed by a governmental 4431  
unit of this state. This division does not prohibit a casino 4432  
operator from hiring special duty law enforcement officers if the 4433  
officers are not specifically involved in gaming-related 4434  
regulatory functions. 4435

(7) The commission otherwise determines the applicant is 4436  
ineligible for the license. 4437

(D)(1) The commission shall investigate the qualifications of 4438  
each applicant under this chapter before any license is issued and 4439  
before any finding with regard to acts or transactions for which 4440  
commission approval is required is made. The commission shall 4441  
continue to observe the conduct of all licensees and all other 4442  
persons having a material involvement directly or indirectly with 4443  
a casino operator, management company, or holding company to 4444  
ensure that licenses are not issued to or held by, or that there 4445  
is not any material involvement with a casino operator, management 4446  
company, or holding company by, an unqualified, disqualified, or 4447  
unsuitable person or a person whose operations are conducted in an 4448  
unsuitable manner or in unsuitable or prohibited places or 4449  
locations. 4450

(2) The executive director may recommend to the commission 4451  
that it deny any application, or limit, condition, or restrict, or 4452  
suspend or revoke, any license or finding, or impose any fine upon 4453  
any licensee or other person according to this chapter and the 4454  
rules adopted thereunder. 4455

(3) A license issued under this chapter is a revocable 4456  
privilege. No licensee has a vested right in or under any license 4457  
issued under this chapter. The initial determination of the 4458  
commission to deny, or to limit, condition, or restrict, a license 4459  
may be appealed under section 2505.03 of the Revised Code. 4460

(E)(1) An institutional investor otherwise required to be 4461  
found suitable or qualified under this chapter and the rules 4462  
adopted under this chapter shall be presumed suitable or qualified 4463  
upon submitting documentation sufficient to establish 4464  
qualifications as an institutional investor and upon certifying 4465  
all of the following: 4466



(a) The institutional investor owns, holds, or controls publicly traded securities issued by a licensee or holding, intermediate, or parent company of a licensee or in the ordinary course of business for investment purposes only. 4467  
4468  
4469  
4470

(b) The institutional investor does not exercise influence over the affairs of the issuer of such securities nor over any licensed subsidiary of the issuer of such securities. 4471  
4472  
4473

(c) The institutional investor does not intend to exercise influence over the affairs of the issuer of such securities, nor over any licensed subsidiary of the issuer of such securities, in the future, and that it agrees to notify the commission in writing within thirty days if such intent changes. 4474  
4475  
4476  
4477  
4478

(2) The exercise of voting privileges with regard to publicly traded securities shall not be deemed to constitute the exercise of influence over the affairs of a licensee. 4479  
4480  
4481

(3) The commission shall rescind the presumption of suitability for an institutional investor at any time if the institutional investor exercises or intends to exercise influence or control over the affairs of the licensee. 4482  
4483  
4484  
4485

(4) This division shall not be construed to preclude the commission from investigating the suitability or qualifications of an institutional investor if the commission becomes aware of facts or information that may result in the institutional investor being found unsuitable or disqualified. 4486  
4487  
4488  
4489  
4490

(F) Information provided on the application shall be used as a basis for a thorough background investigation of each applicant. A false or incomplete application is cause for denial of a license by the commission. All applicants and licensees shall consent to inspections, searches, and seizures and to the disclosure to the commission and its agents of confidential records, including tax records, held by any federal, state, or local agency, credit 4491  
4492  
4493  
4494  
4495  
4496  
4497

bureau, or financial institution and to provide handwriting 4498  
exemplars, photographs, fingerprints, and information as 4499  
authorized in this chapter and in rules adopted by the commission. 4500

Sec. 3772.11. (A) A person may apply to the commission for a 4501  
casino operator, management company, or holding company license to 4502  
conduct casino gaming at a casino facility as provided in this 4503  
chapter. The application shall be made under oath on forms 4504  
provided by the commission and shall contain information as 4505  
prescribed by rule, including, but not limited to, all of the 4506  
following: 4507

(1) The name, business address, business telephone number, 4508  
social security number, and, where applicable, the federal tax 4509  
identification number of any applicant; 4510

(2) The identity of every person having a greater than five 4511  
per cent direct or indirect interest in the applicant casino 4512  
facility for which the license is sought for publicly traded 4513  
companies or greater than three per cent for privately held 4514  
companies; 4515

(3) An identification of any business, including the state of 4516  
incorporation or registration if applicable, in which an 4517  
applicant, or the spouse or children of an applicant, has an 4518  
equity interest of more than five per cent; 4519

(4) The name of any casino operator, management company, 4520  
holding company, and gaming-related vendor in which the applicant 4521  
has an equity interest of at least five per cent; 4522

(5) If an applicant has ever applied for or has been granted 4523  
any gaming license or certificate issued by a licensing authority 4524  
in Ohio or any other jurisdiction that has been denied, 4525  
restricted, suspended, revoked, or not renewed and a statement 4526  
describing the facts and circumstances concerning the application, 4527

denial, restriction, suspension, revocation, or nonrenewal, 4528  
including the licensing authority, the date each action was taken, 4529  
and the reason for each action; 4530

(6) If an applicant has ever filed or had filed against it a 4531  
civil or administrative action or proceeding in bankruptcy, 4532  
including the date of filing, the name and location of the court, 4533  
the case caption, the docket number, and the disposition; 4534

(7) The name and business telephone number of any attorney 4535  
representing an applicant in matters before the commission; 4536

(8) Information concerning the amount, type of tax, the 4537  
taxing agency, and times involved, if the applicant has filed or 4538  
been served with a complaint or notice filed with a public body 4539  
concerning a delinquency in the payment of or a dispute over a 4540  
filing concerning the payment of a tax required under federal, 4541  
state, or local law; 4542

(9) A description of any proposed casino gaming operation and 4543  
related casino enterprises, including the type of casino facility, 4544  
location, expected economic benefit to the community, anticipated 4545  
or actual number of employees, any statement from an applicant 4546  
regarding compliance with federal and state affirmative action 4547  
guidelines, projected or actual admissions, projected or actual 4548  
gross receipts, and scientific market research; 4549

(10) Financial information in the manner and form prescribed 4550  
by the commission; 4551

(11) If an applicant has directly made a political 4552  
contribution, loan, donation, or other payment of one hundred 4553  
dollars or more to a statewide office holder, a member of the 4554  
general assembly, a local government official elected in a 4555  
jurisdiction where a casino facility is located, or a ballot issue 4556  
not more than one year before the date the applicant filed the 4557  
application and all information relating to the contribution, 4558

loan, donation, or other payment; 4559

(12) Any criminal conviction; and 4560

(13) Other information required by the commission under rules 4561  
adopted by the commission. 4562

(B) Any holding company or management company, its directors, 4563  
executive officers, members, managers, and any shareholder who 4564  
holds more than five per cent ownership interest of a holding 4565  
company or management company shall be required to submit the same 4566  
information as required by an applicant under this section. 4567

**Sec. 3772.111.** In determining whether to grant a casino 4568  
operator license, the commission shall also consider: 4569

(A) The facilities or proposed facilities for the conduct of 4570  
casino gaming; 4571

(B) The prospective total revenue to be collected by the 4572  
state from the conduct of casino gaming; 4573

(C) The extent to which the applicant exceeds or meets other 4574  
standards adopted by the commission. 4575

**Sec. 3772.112.** Before a license is issued to a casino 4576  
operator, the casino operator shall post, and thereafter shall 4577  
maintain, a surety bond in the amount of one million dollars 4578  
payable to the state, conditioned on the casino operator complying 4579  
with Section 6(C) of Article XV, Ohio Constitution, this chapter, 4580  
and the rules adopted under this chapter. The bond shall be issued 4581  
by a surety that is licensed to do business in this state, and 4582  
shall be approved by the commission. The total aggregate liability 4583  
of the surety on the bond is limited to the amount specified in 4584  
the bond. The surety shall not cancel the bond unless the surety 4585  
has given the commission, in the event of nonpayment of premium, 4586  
ten days' notice of the intention to cancel, and in the event of 4587

any other cause, thirty days' notice of the intention to cancel. 4588  
If the bond is to be canceled, and if the casino operator fails to 4589  
post and maintain a new surety bond in the specified amount on or 4590  
before the day of cancellation, the casino operator's license is 4591  
void. 4592

**Sec. 3772.12.** (A) A person may apply for a gaming-related 4593  
vendor license. All applications shall be made under oath. 4594

(B) A person who holds a gaming-related vendor's license is 4595  
authorized to sell or lease, and to contract to sell or lease, 4596  
equipment and supplies to any licensee involved in the ownership 4597  
or management of a casino facility. 4598

(C) Gambling supplies and equipment shall not be distributed 4599  
unless supplies and equipment conform to standards adopted in 4600  
rules adopted by the commission. 4601

**Sec. 3772.121.** (A) The commission may issue a gaming-related 4602  
vendor's license under this chapter to an applicant who has: 4603

(1) Applied for the gaming-related vendor's license; 4604

(2) Paid a nonrefundable license fee as described in section 4605  
3772.17 of the Revised Code, which shall cover all actual costs 4606  
generated by each licensee and all background checks; 4607

(3) Submitted two sets of the applicant's fingerprints; and 4608

(4) Been determined by the commission as eligible for a 4609  
gaming-related vendor's license. 4610

(B) A gaming-related vendor shall furnish to the commission a 4611  
list of all equipment, devices, and supplies offered for sale or 4612  
lease in connection with casino games authorized under this 4613  
chapter. 4614

(C) A gaming-related vendor's equipment, devices, or supplies 4615  
that are used by a person in an unauthorized casino gaming 4616

operation shall be forfeited to the state. 4617

Sec. 3772.13. (A) No person may be employed as a key employee 4618  
unless the person is the holder of a valid key employee license 4619  
issued by the commission. 4620

(B) Each applicant shall, before the issuance of any key 4621  
employee license, produce information, documentation, and 4622  
assurances as are required by this chapter and rules adopted 4623  
thereunder. In addition, each applicant shall, in writing, 4624  
authorize the examination of all bank accounts and records as may 4625  
be deemed necessary by the commission. 4626

(C) To be eligible for a key employee license, the applicant 4627  
shall be at least twenty-one years of age and shall meet the 4628  
criteria set forth by rule by the commission. 4629

(D) Each application for a key employee license shall be on a 4630  
form prescribed by the commission and shall contain all 4631  
information required by the commission. The applicant shall set 4632  
forth in the application if the applicant has been issued prior 4633  
gambling-related licenses; if the applicant has been licensed in 4634  
any other state under any other name, and, if so, the name under 4635  
which the license was issued and the applicant's age at the time 4636  
the license was issued; any criminal conviction the applicant has 4637  
had; and if a permit or license issued to the applicant in any 4638  
other state has been suspended, restricted, or revoked, and, if 4639  
so, the cause and the duration of each action. 4640

(E) Each applicant shall submit with each application, on a 4641  
form provided by the commission, two sets of fingerprints and a 4642  
photograph. The commission shall charge each applicant an 4643  
application fee set by the commission to cover all actual costs 4644  
generated by each licensee and all background checks under this 4645  
section and section 3772.07 of the Revised Code. 4646

(F)(1) The casino operator, management company, or holding company by whom a person is employed as a key employee shall terminate the person's employment in any capacity requiring a license under this chapter and shall not in any manner permit the person to exercise a significant influence over the operation of a casino facility if:

(a) The person does not apply for and receive a key employee license within three months of being issued a provisional license, as established under commission rule.

(b) The person's application for a key employee license is denied by the commission.

(c) The person's key employee license is revoked by the commission.

The commission shall notify the casino operator, management company, or holding company who employs such a person by certified mail of any such finding, denial, or revocation.

(2) A casino operator, management company, or holding company shall not pay to a person whose employment is terminated under division (F)(1) of this section, any remuneration for any services performed in any capacity in which the person is required to be licensed, except for amounts due for services rendered before notice was received under that division. A contract or other agreement for personal services or for the conduct of any casino gaming at a casino facility between a casino operator, management company, or holding company and a person whose employment is terminated under division (F)(1) of this section may be terminated by the casino operator, management company, or holding company without further liability on the part of the casino operator, management company, or holding company. Any such contract or other agreement is deemed to include a term authorizing its termination without further liability on the part of the casino operator,

management company, or holding company upon receiving notice under 4678  
division (F)(1) of this section. That a contract or other 4679  
agreement does not expressly include such a term is not a defense 4680  
in any action brought to terminate the contract or other 4681  
agreement, and is not grounds for relief in any action brought 4682  
questioning termination of the contract or other agreement. 4683

(3) A casino operator, management company, or holding 4684  
company, without having obtained the prior approval of the 4685  
commission, shall not enter into any contract or other agreement 4686  
with a person who has been found unsuitable, who has been denied a 4687  
license, or whose license has been revoked under division (F)(1) 4688  
of this section, or with any business enterprise under the control 4689  
of such a person, after the date on which the casino operator, 4690  
management company, or holding company receives notice under that 4691  
division. 4692

**Sec. 3772.131.** (A) All casino gaming employees are required 4693  
to have a casino gaming employee license. "Casino gaming employee" 4694  
means the following and their supervisors: 4695

(1) Individuals involved in operating a casino gaming pit, 4696  
including dealers, skills, clerks, hosts, and junket 4697  
representatives; 4698

(2) Individuals involved in handling money, including 4699  
cashiers, change persons, count teams, and coin wrappers; 4700

(3) Individuals involved in operating casino games; 4701

(4) Individuals involved in operating and maintaining slot 4702  
machines, including mechanics, floor persons, and change and 4703  
payoff persons; 4704

(5) Individuals involved in security, including guards and 4705  
game observers; 4706

(6) Individuals with duties similar to those described in 4707



divisions (A)(1) to (5) of this section or other persons as the 4708  
commission determines. "Casino gaming employee" does not include 4709  
an individual whose duties are related solely to nongaming 4710  
activities such as entertainment, hotel operation, maintenance, or 4711  
preparing or serving food and beverages. 4712

(B) The commission may issue a casino gaming employee license 4713  
to an applicant after it has determined that the applicant is 4714  
eligible for a license under rules adopted by the commission and 4715  
paid any applicable fee. All applications shall be made under 4716  
oath. 4717

(C) To be eligible for a casino gaming employee license, an 4718  
applicant shall be at least twenty-one years of age. 4719

(D) Each application for a casino gaming employee license 4720  
shall be on a form prescribed by the commission and shall contain 4721  
all information required by the commission. The applicant shall 4722  
set forth in the application if the applicant has been issued 4723  
prior gambling-related licenses; if the applicant has been 4724  
licensed in any other state under any other name, and, if so, the 4725  
name under which the license was issued and the applicant's age at 4726  
the time the license was issued; any criminal conviction the 4727  
applicant has had; and if a permit or license issued to the 4728  
applicant in any other state has been suspended, restricted, or 4729  
revoked, and, if so, the cause and the duration of each action. 4730

(E) Each applicant shall submit with each application, on a 4731  
form provided by the commission, two sets of the applicant's 4732  
fingerprints and a photograph. The commission shall charge each 4733  
applicant an application fee to cover all actual costs generated 4734  
by each licensee and all background checks. 4735

**Sec. 3772.14.** (A) After notice and opportunity for an 4736  
adjudication conducted under Chapter 119. of the Revised Code, the 4737  
commission may suspend, revoke, or refuse to issue or renew a 4738

license in accordance with rules adopted by the commission and the 4739  
commission may reopen a licensing hearing at any time. 4740

(B) Without in any manner limiting the authority of the 4741  
commission to impose the level and type of discipline it may 4742  
consider appropriate, the commission may take into consideration: 4743

(1) If the licensee knew or reasonably should have known that 4744  
the action complained of was a violation of any law, regulation, 4745  
or condition on the licensee's license; 4746

(2) If the licensee has previously been disciplined by the 4747  
commission; 4748

(3) If the licensee has previously been subject to discipline 4749  
by the commission concerning the violation of any law, regulation, 4750  
or condition of the licensee's license; 4751

(4) If the licensee reasonably relied upon professional 4752  
advice from a lawyer, doctor, accountant, or other recognized 4753  
professional that was relevant to the action resulting in the 4754  
violation; 4755

(5) If the licensee or licensee's employer had a reasonably 4756  
constituted and functioning compliance program; 4757

(6) If the imposition of a condition requiring the licensee 4758  
to establish and implement a written self-enforcement and 4759  
compliance program would assist in ensuring the licensee's future 4760  
compliance with all statutes, regulations, and conditions of the 4761  
license; 4762

(7) If the licensee realized a pecuniary gain from the 4763  
violation; 4764

(8) If the amount of any fine or other penalty imposed would 4765  
result in disgorgement of any gains unlawfully realized by the 4766  
licensee; 4767

<u>(9) If the violation was caused by an officer or employee of the licensee, the level of authority of the individual who caused the violation;</u>	4768 4769 4770
<u>(10) If the individual who caused the violation acted within the scope of the individual's authority as granted by the licensee;</u>	4771 4772 4773
<u>(11) The adequacy of any training programs offered by the licensee or licensee's employer that were relevant to the activity which resulted in the violation;</u>	4774 4775 4776
<u>(12) If the licensee's action substantially deviated from industry standards and customs;</u>	4777 4778
<u>(13) The extent to which the licensee cooperated with the commission during the investigation of the violation;</u>	4779 4780
<u>(14) If the licensee has initiated remedial measures to prevent similar violations;</u>	4781 4782
<u>(15) The magnitude of penalties imposed on other licensees for similar violations;</u>	4783 4784
<u>(16) The proportionality of the penalty in relation to the misconduct;</u>	4785 4786
<u>(17) The extent to which the amount of any fine imposed would punish the licensee for the conduct and deter future violations;</u>	4787 4788
<u>(18) Any mitigating factors offered by the licensee; and</u>	4789
<u>(19) Any other factors the commission in its sole and absolute discretion may consider relevant.</u>	4790 4791
<b><u>Sec. 3772.15. (A) Unless a license issued under this chapter is suspended, expires, or is revoked, the license shall be renewed for not more than three years, as determined by commission rule, after a determination by the commission that the licensee is in compliance with this chapter and rules authorized by this chapter</u></b>	4792 4793 4794 4795 4796

and after the licensee pays a fee. 4797

(B) A licensee shall undergo a complete investigation at 4798  
least every three years, as determined by commission rule, to 4799  
determine that the licensee remains in compliance with this 4800  
chapter. 4801

(C) Notwithstanding division (B) of this section, the 4802  
commission may investigate a licensee at any time the commission 4803  
determines it is necessary to ensure that the licensee remains in 4804  
compliance with this section. 4805

(D) The holder of a license shall bear the cost of an 4806  
investigation, except key employees and casino gaming employees 4807  
who are employed by a casino operator, in which case the casino 4808  
operator shall pay the investigation cost. 4809

**Sec. 3772.16.** (A) Any information concerning the following 4810  
submitted, collected, or gathered as part of an application to the 4811  
commission for a license under this chapter is confidential and 4812  
not subject to disclosure as a record under section 149.43 of the 4813  
Revised Code: 4814

(1) A minor child of an applicant; 4815

(2) The social security number of an applicant or the spouse 4816  
of an applicant; 4817

(3) The home telephone number of an applicant or the spouse 4818  
or children of an applicant; 4819

(4) An applicant's birth certificate; 4820

(5) The driver's license number of an applicant or the 4821  
applicant's spouse; 4822

(6) The name or address of a previous spouse of the 4823  
applicant; 4824

<u>(7) The date of birth of the spouse of an applicant;</u>	4825
<u>(8) The place of birth of the spouse of an applicant;</u>	4826
<u>(9) The personal financial information and records of an applicant or the spouse or minor child of an applicant, including tax returns and information, and records of criminal proceedings;</u>	4827 4828 4829
<u>(10) Any information concerning a victim of domestic violence, sexual assault, or stalking;</u>	4830 4831
<u>(11) The electronic mail address of the spouse or family member of the applicant;</u>	4832 4833
<u>(12) An applicant's home addresses; and</u>	4834
<u>(13) Any trade secret.</u>	4835
<u>(B) Notwithstanding any other law, upon written request from a person, the commission shall provide the following information to the person except as provided in this chapter:</u>	4836 4837 4838
<u>(1) The information provided under this chapter concerning a licensee or an applicant;</u>	4839 4840
<u>(2) The amount of the wagering tax and admission tax paid daily to the state by a licensed applicant or an operating agent; and</u>	4841 4842 4843
<u>(3) A copy of a letter providing the reasons for the denial of an applicant's license or an operating agent's contract and a copy of a letter providing the reasons for the commission's refusal to allow an applicant to withdraw the applicant's application, but with confidential information redacted if that information is the reason for the denial or refusal to withdraw.</u>	4844 4845 4846 4847 4848 4849
<u>(C) In addition to information that is confidential under division (A) of this section, medical records, trade secrets, patents or exclusive licenses, and marketing materials maintained by the commission concerning a person who holds, held, or has applied for a license under this chapter is confidential and not</u>	4850 4851 4852 4853 4854

subject to section 149.43 of the Revised Code. 4855

(D) The individual's name, the individual's place of 4856  
employment, the individual's job title, and the individual's 4857  
gaming experience that is provided for an individual who holds, 4858  
held, or has applied for a license under this chapter is not 4859  
confidential. The reason for denial or revocation of a license or 4860  
for disciplinary action against the individual and information 4861  
submitted by the individual for a felony waiver request is not 4862  
confidential. 4863

(E) An individual who holds, held, or has applied for a 4864  
license under this chapter may waive the confidentiality 4865  
requirements of division (A) of this section. 4866

**Sec. 3772.17.** (A) The upfront license fee to obtain a license 4867  
as a casino operator shall be fifty million dollars per casino 4868  
facility, which shall be deposited into the economic development 4869  
programs fund, which is created in the state treasury. New casino 4870  
operator, management company, and holding company license and 4871  
renewal license fees shall be set by rule, subject to the review 4872  
of the joint committee on gaming and wagering. 4873

(B) The fee to obtain an application for a casino operator, 4874  
management company, or holding company license shall be one 4875  
million five hundred thousand dollars per application. The 4876  
application fee shall be deposited into the casino control 4877  
commission fund. The application fee is nonrefundable. 4878

(C) The license fees for a gaming-related vendor shall be set 4879  
by rule, subject to the review of the joint committee on gaming 4880  
and wagering. Additionally, the commission may assess an applicant 4881  
a reasonable fee in the amount necessary to process a 4882  
gaming-related vendor license application. 4883

(D) The license fees for a key employee shall be set by rule, 4884

subject to the review of the joint committee on gaming and 4885  
wagering. Additionally, the commission may assess an applicant a 4886  
reasonable fee in the amount necessary to process a key employee 4887  
license application. If the license is being sought at the request 4888  
of a casino operator, such fees shall be paid by the casino 4889  
operator. 4890

(E) The license fees for a casino gaming employee shall be 4891  
set by rule, subject to the review of the joint committee on 4892  
gaming and wagering. If the license is being sought at the request 4893  
of a casino operator, the fee shall be paid by the casino 4894  
operator. 4895

Sec. 3772.18. (A) Each casino operator, management company, 4896  
and holding company involved in the application and ownership or 4897  
management of a casino facility shall provide to the commission as 4898  
applicable: 4899

(1) An annual balance sheet; 4900

(2) An annual income statement; 4901

(3) An annual audited financial statement; 4902

(4) A list of the stockholders or other persons having at 4903  
least a five per cent ownership interest in the casino operator, 4904  
management company, or holding company and any other information 4905  
the commission considers necessary for the effective 4906  
administration of this chapter; 4907

(5) Notification of any material changes to the applicant's 4908  
or licensee's stockholders must be provided to the commission 4909  
within sixty days of the change. Notification of any refinancing 4910  
and debt issuance shall be in accordance with rules adopted by the 4911  
commission under Chapter 119. of the Revised Code; and 4912

(6) An applicant's compulsive and problem gambling plan. A 4913  
casino operator shall submit an annual summary of its compulsive 4914

and problem gambling plan to the commission. The plan at a minimum 4915  
shall contain the following elements: 4916

(a) The goals of the plan and procedures and timetables to 4917  
implement the plan; 4918

(b) The identification of the individual who will be 4919  
responsible for the implementation and maintenance of the plan; 4920

(c) Policies and procedures including the following: 4921

(i) The commitment of the casino operator to train 4922  
appropriate employees; 4923

(ii) The duties and responsibilities of the employees 4924  
designated to implement or participate in the plan; 4925

(iii) The responsibility of patrons with respect to 4926  
responsible gambling; 4927

(iv) Procedures for providing information to individuals 4928  
regarding community, public and private treatment services, 4929  
gamblers anonymous programs, and similar treatment or addiction 4930  
therapy programs designed to prevent, treat, or monitor compulsive 4931  
and problem gamblers and to counsel family members; 4932

(v) The provision of printed material to educate patrons 4933  
about compulsive and problem gambling and to inform them about 4934  
treatment services available to compulsive and problem gamblers 4935  
and their families; 4936

(vi) The employee training program; 4937

(vii) Procedures to prevent underage gambling; 4938

(viii) Procedures to prevent intoxicated patrons from 4939  
gambling; 4940

(ix) The plan for posting signs within the casino facility 4941  
containing gambling treatment information. 4942

(B) Each casino operator shall submit quarterly updates and 4943



an annual report to the commission of its adherence to the plans 4944  
and goals submitted under division (A) of this section. 4945

(C) Preference shall be given to each of the following to 4946  
train employees for casino-related employment opportunities: 4947

(1) State institutions of higher education as defined in 4948  
section 3345.011 of the Revised Code; 4949

(2) Private career schools holding program authorizations 4950  
issued by the state board of career colleges and schools under 4951  
division (C) of section 3332.05 of the Revised Code; 4952

(3) Private institutions exempt from regulation under Chapter 4953  
3332. of the Revised Code as prescribed in section 3333.046 of the 4954  
Revised Code. 4955

**Sec. 3772.19.** A person shall not hold a majority ownership 4956  
interest in, or be a management company for, more than two casino 4957  
facilities at any one time. A person shall not hold a majority 4958  
ownership interest in, or be a management company, for more than 4959  
two tracks at which horse racing where the pari-mutuel system of 4960  
wagering is conducted at any one time, of which not more than one 4961  
shall be a track for thoroughbred horses. 4962

**Sec. 3772.20.** (A) A maximum of five thousand slot machines 4963  
may be operated at a casino facility. Each casino operator for 4964  
each casino facility shall determine the total number of slot 4965  
machines in their facility, up to a maximum of five thousand slot 4966  
machines that may be operated at such casino facility. There shall 4967  
be no limit on the number of table games allowed at each casino 4968  
facility. 4969

(B) Any slot machine game or table game currently authorized 4970  
in, and any future slot machine or table game authorized in, the 4971  
states of Indiana, Michigan, Pennsylvania, and West Virginia may 4972  
be conducted at casino facilities in this state at the discretion 4973

of a licensed casino operator but only after being approved, upon 4974  
application by a licensed casino operator, by the commission. 4975

(C) Minimum and maximum wagers on casino gaming shall be 4976  
determined by casino operators, subject to the commission's 4977  
approval. 4978

(D) No slot machine shall be set to pay out less than the 4979  
theoretical payout percentage, which shall be not less than 4980  
eighty-five per cent, as specifically approved by the commission. 4981  
The commission shall adopt rules that define the theoretical 4982  
payout percentage of a slot machine based on the total value of 4983  
the jackpots expected to be paid by a slot machine divided by the 4984  
total value of slot machine wagers expected to be made on that 4985  
slot machine during the same portion of the game cycle. In 4986  
determining the theoretical payout percentage, the commission may 4987  
consider market conditions, the payout percentage in other states, 4988  
the impact on gaming within the market, or any other factor the 4989  
commission deems relevant. The commission may adjust the payout 4990  
percentage at any time. 4991

**Sec. 3772.21.** (A) Casino gaming equipment and supplies 4992  
customarily used in conducting casino gaming shall be purchased or 4993  
leased only from gaming-related vendors licensed under this 4994  
chapter. A management company owning casino gaming devices, 4995  
supplies, and equipment shall be licensed as a gaming-related 4996  
vendor under this chapter. 4997

(B) Annually, a gaming-related vendor shall furnish to the 4998  
commission a list of all equipment, devices, and supplies offered 4999  
for sale or lease in connection with casino gaming authorized 5000  
under this chapter. 5001

(C) A gaming-related vendor shall keep books and records for 5002  
the furnishing of equipment, devices, and supplies to gaming 5003  
operations separate from books and records of any other business 5004

operated by the gaming-related vendor. A gaming-related vendor shall file a quarterly return with the commission listing all sales and leases. A gaming-related vendor shall permanently affix the gaming-related vendor's name to all of the gaming-related vendor's equipment, devices, and supplies for casino gaming operations. 5005  
5006  
5007  
5008  
5009  
5010

(D) A gaming-related vendor's equipment, devices, or supplies that are used by a person in an unauthorized casino gaming operation shall be forfeited to the commission. 5011  
5012  
5013

**Sec. 3772.22.** (A) All casino facility operations shall use a cashless wagering system whereby all wagerers' money is converted to chips, tokens, tickets, electronic cards, or other instruments of value at the request of the wagerer that may only be used for wagering at a casino facility. Wagering shall not be conducted with money or other negotiable currency. 5014  
5015  
5016  
5017  
5018  
5019

(B) Wagers may be received only from a person present at a casino facility. A wagerer present at a casino facility shall not place or attempt to place a wager on behalf of an individual who is not present at the casino facility. 5020  
5021  
5022  
5023

**Sec. 3772.23.** (A) All tokens, chips, or electronic cards that are used to make wagers shall be purchased from the casino operator or management company while at a casino facility that has been approved by the commission. Chips, tokens, tickets, electronic cards, or similar objects may be used while at the casino facility only for the purpose of making wagers on casino games. 5024  
5025  
5026  
5027  
5028  
5029  
5030

(B) Casino operators and management companies shall not do any of the following: 5031  
5032

(1) Obtain a license to operate a check-cashing business under sections 1315.01 to 1315.30 of the Revised Code; 5033  
5034

(2) Obtain a license to provide loans under sections 1321.01 5035  
to 1321.19 of the Revised Code; 5036

(3) Obtain a license to provide loans under sections 1321.35 5037  
to 1321.48 of the Revised Code. 5038

**Sec. 3772.24.** (A) An employee of a casino facility who is 5039  
between eighteen and twenty-one years of age may be present in the 5040  
area of a casino facility where casino gaming is being conducted, 5041  
as long as the employee's duties are related solely to nongaming 5042  
activities. An individual who is less than twenty-one years of age 5043  
may enter a designated area of a casino facility where casino 5044  
gaming is being conducted, as established by the commission, to 5045  
pass to another area where casino gaming is not being conducted. 5046  
An individual who is less than twenty-one years of age shall not 5047  
make a wager under this chapter. 5048

(B) Casino operators shall notify the commission of the days 5049  
and hours during which casino gaming will be conducted. 5050

**Sec. 3772.25.** The following are not subject to, or limited 5051  
by, the requirements of this chapter or Section 6(C) of Article 5052  
XV, Ohio Constitution: 5053

(A) Charitable gaming authorized by Chapter 2915. of the 5054  
Revised Code; 5055

(B) Charitable bingo authorized by Section 6 of Article XV, 5056  
Ohio Constitution, and as authorized by Chapter 2915. of the 5057  
Revised Code; 5058

(C) Lottery games as authorized by Section 6 of Article XV, 5059  
Ohio Constitution; and 5060

(D) Pari-mutuel wagering authorized by Chapter 3769. of the 5061  
Revised Code. 5062

Sec. 3772.26. (A) Each of the four casino facilities shall be 5063  
subject to all applicable state laws and local ordinances related 5064  
to health and building codes, or any related requirements and 5065  
provisions. Notwithstanding the foregoing, no local zoning, land 5066  
use laws, subdivision regulations or similar provisions shall 5067  
prohibit the development or operation of the four casino 5068  
facilities, or casino gaming set forth herein, provided that no 5069  
casino facility shall be located in a district zoned exclusively 5070  
residential as of January 1, 2009. 5071

(B) No municipal corporation or other political subdivision 5072  
in which a casino facility is located shall be required to provide 5073  
or improve infrastructure, appropriate property, or otherwise take 5074  
any affirmative legislative or administrative action to assist 5075  
development or operation of a casino facility, regardless of the 5076  
source of funding but if such action is essential to the 5077  
development or operation of a casino facility, the municipal 5078  
corporation or other political subdivision may charge the casino 5079  
operator for any costs incurred for such action. 5080

Sec. 3772.27. Each initial licensed casino operator of each 5081  
of the four casino facilities shall make an initial investment of 5082  
at least two hundred fifty million dollars for the development of 5083  
each casino facility. 5084

If a casino operator has made an initial investment of at 5085  
least one hundred twenty-five million dollars at the time a 5086  
license is issued, the casino operator shall spend the remainder 5087  
of the minimum two-hundred-fifty-million-dollar total required 5088  
initial investment within thirty-six months after the issuance of 5089  
that license. If a casino operator who has opened an initial 5090  
location is making substantial progress, as determined by the 5091  
commission, on a substitute casino facility on constitutionally 5092  
approved parcels within the same city, the commission shall 5093

include amounts spent by the casino operator to develop such 5094  
parcels, and shall grant an additional thirty-six-month extension 5095  
to the casino operator who is developing on such parcels. The 5096  
commission, upon the request of the casino operator, may also 5097  
approve up to twenty-four months of transitional operations by the 5098  
casino operator on multiple noncontiguous constitutionally 5099  
approved parcels while transitioning from the initial location to 5100  
the new facility, provided such facilities are connected by 5101  
property and structures, owned, leased, or under the exclusive 5102  
control of the casino operator. 5103

Sec. 3772.28. (A) A casino operator shall not enter into a 5104  
debt transaction without the approval of the commission. The 5105  
casino operator shall submit, in writing, a request for approval 5106  
of a debt transaction that contains at least the following 5107  
information: 5108

(1) The names and addresses of all parties to the debt 5109  
transaction; 5110

(2) The amount of the funds involved; 5111

(3) The type of debt transaction; 5112

(4) The source of the funds to be obtained; 5113

(5) All sources of collateral; 5114

(6) The purpose of the debt transaction; 5115

(7) The terms of the debt transaction; 5116

(8) Any other information deemed necessary by the commission. 5117

(B) As used in this section, "debt transaction" means a 5118  
transaction by a casino operator concerning a casino facility 5119  
totaling five hundred thousand dollars or more in which a casino 5120  
operator acquires debt, including bank financing, private debt 5121  
offerings, and any other transaction that results in the 5122

encumbrance of assets. 5123

Sec. 3772.29. All shipments of gaming supplies, devices, and 5124  
equipment, including slot machines, into this state are exempt 5125  
from section (2) of "An Act to Prohibit Transportation of Gambling 5126  
Devices in Interstate and Foreign Commerce," 64 Stat. 1134, 15 5127  
U.S.C. 1171-1177. 5128

Sec. 3772.30. (A) If any person violates this chapter or a 5129  
rule adopted thereunder, the attorney general has a cause of 5130  
action to restrain the violation. Such an action is a civil 5131  
action, governed by the Rules of Civil Procedure. Upon receiving a 5132  
request from the commission or the executive director, the 5133  
attorney general shall commence and prosecute such an action to 5134  
completion. The court shall give priority to such an action over 5135  
all other civil actions. Such an action does not preclude an 5136  
administrative or criminal proceeding on the same facts. 5137

(B) The attorney general may enter into agreements with any 5138  
state or local law enforcement agency to carry out its duties. 5139

(C) A sheriff, chief of police, and prosecuting attorney 5140  
shall furnish to the commission, on prescribed forms, all 5141  
information obtained during the course of any substantial 5142  
investigation or prosecution if it appears a violation of this 5143  
chapter has occurred. Any such information is not a public record, 5144  
as defined in section 149.43 of the Revised Code, until such 5145  
information would otherwise become a public record. 5146

Sec. 3772.31. (A) The commission, by and through the 5147  
executive director of the commission and as required under section 5148  
125.05 of the Revised Code, may enter into contracts necessary to 5149  
ensure the proper operation and reporting of all casino gaming 5150  
authorized under this chapter. The commission may determine it to 5151  
be necessary and adopt rules to authorize a central system. The 5152

system shall be operated by or under the commission's control. If 5153  
the commission determines that a central system is necessary and 5154  
adopts rules authorizing a central system, casino operators shall 5155  
be responsible for the costs of the central system as it relates 5156  
to casino facilities. 5157

(B) The commission shall certify independent testing 5158  
laboratories to scientifically test and technically evaluate all 5159  
slot machines, mechanical, electromechanical, or electronic table 5160  
games, slot accounting systems, and other electronic gaming 5161  
equipment for compliance with this chapter. The certified 5162  
independent testing laboratories shall be accredited by a national 5163  
accreditation body. The commission shall certify an independent 5164  
testing laboratory if it is competent and qualified to 5165  
scientifically test and evaluate electronic gaming equipment for 5166  
compliance with this chapter and to otherwise perform the 5167  
functions assigned to an independent testing laboratory under this 5168  
chapter. An independent testing laboratory shall not be owned or 5169  
controlled by, or have any interest in, a gaming-related vendor of 5170  
electronic gaming equipment. The commission shall prepare a list 5171  
of certified independent testing laboratories from which 5172  
independent testing laboratories shall be chosen for all purposes 5173  
under this chapter. 5174

**Sec. 3772.32.** (A) As used in this section, "conservator" 5175  
means a person appointed by a court of common pleas as a fiduciary 5176  
to temporarily manage and control a casino facility. 5177

(B) The commission shall adopt rules under Chapter 119. of 5178  
the Revised Code relating to the administration of a casino 5179  
facility by a conservator. 5180

(C) The commission may petition the court of common pleas of 5181  
the county in which the casino facility is located for appointment 5182



by the court of a conservator to manage and control the casino facility if any of the following occurs: 5183  
5184

(1) The commission revokes the casino operator's license. 5185

(2) The commission declines to renew the casino operator's license. 5186  
5187

(3) The commission suspends a casino operator's license for more than one hundred twenty days. 5188  
5189

(4) A proposed buyer is denied a casino operator's license, and the licensed casino operator is unable or unwilling to retain ownership or control of the casino facility. 5190  
5191  
5192

(5) A licensed casino operator agrees in writing to relinquish control of a casino facility to a conservator. 5193  
5194

(6) A natural disaster or bankruptcy halts operations at a casino facility. 5195  
5196

This division does not apply if the casino facility for which a casino license has been issued has not been in operation and open to the public. 5197  
5198  
5199

(D)(1) The petition shall contain the names of two or more persons who the commission believes are suitable and qualified to manage and control the casino facility and are available for appointment as a conservator. 5200  
5201  
5202  
5203

(2) Upon receipt of the petition, the court shall appoint as conservator of the casino facility a person who is named in the petition. The court shall immediately notify the commission of the appointment. Upon receipt of notice from the court, the commission shall immediately notify the casino operator and the conservator. 5204  
5205  
5206  
5207  
5208

(3) The court that appoints the conservator shall set reasonable compensation, out of the revenue of the casino facility, for the services, costs, and expenses of the conservator and for any other persons whom the conservator may engage to aid 5209  
5210  
5211  
5212

the conservator in performing the conservator's duties. 5213

(E) A conservator is subject to Chapter 3772. of the Revised Code and any rules adopted under that chapter as if the conservator were a licensed casino operator. 5214  
5215  
5216

(F) A conservator shall be deemed to be a licensed casino operator and may perform all acts that the conservator is required or permitted to perform without approval or other action. 5217  
5218  
5219

(G) The conservator shall take immediately into possession all property of the casino facility, including its money, accounts, books, records, and evidences of debts owed to the casino operator, and shall continue the business of the casino facility. 5220  
5221  
5222  
5223  
5224

(H) A conservator shall file with the commission reports on the administration of the casino facility in such form and at such intervals as the commission may prescribe. 5225  
5226  
5227

(I)(1) If at any time the court finds that a conservator is not qualified or available to serve as conservator, the court shall request from the commission the names of two or more persons who the commission believes are suitable and qualified to manage and control a casino facility and are available to serve as a conservator. 5228  
5229  
5230  
5231  
5232  
5233

(2) The commission may, at any time after the appointment of a conservator, petition the court for the removal of the conservator and the appointment of a new conservator or for the termination of the conservator. 5234  
5235  
5236  
5237

(J) A conservator shall, before assuming the conservator's duties, execute and file a bond for the faithful performance of the conservator's duties payable to the commission with such surety or sureties and in such form as the commission approves and in such amount as the commission prescribes. 5238  
5239  
5240  
5241  
5242

(K) The commission shall require that the former casino operator purchase liability insurance, in an amount determined by the commission, to protect a conservator from liability for any acts or omissions of the conservator occurring during the duration of the conservatorship that are reasonably related to, and within the scope of, the conservator's duties. 5243  
5244  
5245  
5246  
5247  
5248

(L)(1) The former licensed casino operator has one hundred eighty days after the date on which the conservator is appointed to sell the casino facility to another person who satisfies the requirements of this chapter for obtaining a casino operator's license and is approved by the commission. 5249  
5250  
5251  
5252  
5253

(2) If the person is unable to sell the casino facility in the time required by division (L)(1) of this section, the conservator may take any action necessary to sell the casino facility to another person who satisfies the requirements of this chapter for obtaining a casino operator's license and is approved by the commission. 5254  
5255  
5256  
5257  
5258  
5259

(M) The commission shall direct the court of common pleas to discontinue a conservatorship when any of the following occurs: 5260  
5261

(1) The commission determines that the cause for which the conservatorship was instituted no longer exists. 5262  
5263

(2) The former casino operator or the conservator has with the approval of the commission, consummated the sale, assignment, conveyance, or other disposition of the casino facility. 5264  
5265  
5266

(N) Upon the discontinuation of the conservatorship and with the approval of the commission, the conservator shall take steps as may be necessary to affect an orderly transfer of the property of the former casino operator. 5267  
5268  
5269  
5270

Sec. 3772.33. The provisions of sections 3772.091, 3772.17, and 3772.33 of the Revised Code, and their applications, 5271  
5272

constitute a unity and are interdependent and interrelated. If any 5273  
provision of those sections, or if any application of any 5274  
provision of those sections, is held invalid by a final 5275  
nonappealable order or judgment, then all provisions of law 5276  
contained in this chapter and their applications in their entirety 5277  
also are invalid. 5278

Sec. 3772.99. (A) The commission shall levy and collect 5279  
penalties for noncriminal violations of this chapter. Moneys 5280  
collected from such penalty levies shall be credited to the 5281  
general revenue fund. 5282

(B) If a licensed casino operator, management company, 5283  
holding company, gaming-related vendor, or key employee violates 5284  
this chapter or engages in a fraudulent act, the commission may 5285  
suspend or revoke the license and may do either or both of the 5286  
following: 5287

(1) Suspend, revoke, or restrict the casino gaming operations 5288  
of a casino operator; 5289

(2) Require the removal of a management company, key 5290  
employee, or discontinuance of services from a gaming-related 5291  
vendor. 5292

(C) The commission shall impose civil penalties against a 5293  
person who violates this chapter under the penalties adopted by 5294  
commission rule and reviewed by the joint committee on gaming and 5295  
wagering. 5296

(D) A person who knowingly or intentionally does any of the 5297  
following commits a misdemeanor of the first degree on the first 5298  
offense and a felony of the fifth degree for a subsequent offense: 5299

(1) Makes a false statement on an application submitted under 5300  
this chapter; 5301

(2) Permits a person less than twenty-one years of age to 5302  
make a wager; 5303

(3) Aids, induces, or causes a person less than twenty-one 5304  
years of age who is not an employee of the casino gaming operation 5305  
to enter or attempt to enter a casino facility; 5306

(4) Enters or attempts to enter a casino facility while under 5307  
twenty-one years of age, unless the person enters a designated 5308  
area as described in section 3772.24 of the Revised Code; 5309

(5) Wagers or accepts a wager at a location other than a 5310  
casino facility; 5311

(6) Is a casino operator or employee and participates in 5312  
casino gaming other than as part of operation or employment. 5313

(E) A person who knowingly or intentionally does any of the 5314  
following commits a felony of the fifth degree on a first offense 5315  
and a felony of the fourth degree for a subsequent offense. If the 5316  
person is a licensee under this chapter, the commission shall 5317  
revoke the person's license after the first offense. 5318

(1) Offers, promises, or gives anything of value or benefit 5319  
to a person who is connected with the casino operator, management 5320  
company, holding company, or gaming-related vendor, including 5321  
their officers and employees, under an agreement to influence or 5322  
with the intent to influence the actions of the person to whom the 5323  
offer, promise, or gift was made in order to affect or attempt to 5324  
affect the outcome of a casino game or an official action of a 5325  
commission member; 5326

(2) Solicits, accepts, or receives a promise of anything of 5327  
value or benefit while the person is connected with a casino, 5328  
including an officer or employee of a casino operator, management 5329  
company, or gaming-related vendor, under an agreement to influence 5330  
or with the intent to influence the actions of the person to 5331  
affect or attempt to affect the outcome of a casino game or an 5332

<u>official action of a commission member;</u>	5333
<u>(3) Uses or possesses with the intent to use a device to assist in projecting the outcome of the game, keeping track of the cards played, analyzing the probability of the occurrence of an event relating to the casino game, or analyzing the strategy for playing or betting to be used in the game, except as permitted by the commission;</u>	5334 5335 5336 5337 5338 5339
<u>(4) Cheats at a casino game;</u>	5340
<u>(5) Manufactures, sells, or distributes any cards, chips, dice, game, or device that is intended to be used to violate this chapter;</u>	5341 5342 5343
<u>(6) Alters or misrepresents the outcome of a casino game on which wagers have been made after the outcome is made sure but before the outcome is revealed to the players;</u>	5344 5345 5346
<u>(7) Places a wager on the outcome of a casino game after acquiring knowledge that is not available to all players and concerns the outcome of the casino game that is the subject of the wager;</u>	5347 5348 5349 5350
<u>(8) Aids a person in acquiring the knowledge described in division (E)(7) of this section for the purpose of placing a wager contingent on the outcome of a casino game;</u>	5351 5352 5353
<u>(9) Claims, collects, takes, or attempts to claim, collect, or take money or anything of value in or from a casino game with the intent to defraud or without having made a wager contingent on winning a casino game;</u>	5354 5355 5356 5357
<u>(10) Claims, collects, or takes an amount of money or thing of value of greater value than the amount won in a casino game;</u>	5358 5359
<u>(11) Uses or possesses counterfeit chips or tokens in or for use in a casino game;</u>	5360 5361
<u>(12) Possesses a key or device designed for opening,</u>	5362

entering, or affecting the operation of a casino game, drop box, 5363  
or an electronic or a mechanical device connected with the casino 5364  
game or removing coins, tokens, chips, or other contents of a 5365  
casino game. This division does not apply to a casino operator, 5366  
management company, or gaming-related vendor or their agents and 5367  
employees in the course of agency or employment. 5368

(13) Possesses materials used to manufacture a slug or device 5369  
intended to be used in a manner that violates this chapter; 5370

(14) Operates a casino gaming operation in which wagering is 5371  
conducted or is to be conducted in a manner other than the manner 5372  
required under this chapter. 5373

(F) The possession of more than one of the devices described 5374  
in division (E)(11), (12), or (13) of this section creates a 5375  
rebuttable presumption that the possessor intended to use the 5376  
devices for cheating. 5377

(G) A person who is convicted of a felony described in this 5378  
chapter may be barred for life from entering a casino facility by 5379  
the commission. 5380

**Sec. 3793.02.** (A) The department of alcohol and drug 5381  
addiction services shall promote, assist in developing, and 5382  
coordinate or conduct programs of education and research for the 5383  
prevention of alcohol and drug addiction, the prevention of 5384  
gambling addiction, the treatment, including intervention, of 5385  
alcoholics and persons who abuse drugs of abuse, including 5386  
anabolic steroids, and the treatment, including intervention, of 5387  
persons with gambling addictions. Programs established by the 5388  
department shall include abstinence-based prevention and treatment 5389  
programs. 5390

(B) In addition to the other duties prescribed by this 5391  
chapter, the department shall do all of the following: 5392

(1) Promote and coordinate efforts in the provision of	5393
alcohol and drug addiction services and of gambling addiction	5394
services by other state agencies, as defined in section 1.60 of	5395
the Revised Code; courts; hospitals; clinics; physicians in	5396
private practice; public health authorities; boards of alcohol,	5397
drug addiction, and mental health services; alcohol and drug	5398
addiction programs; law enforcement agencies; gambling addiction	5399
programs; and related groups;	5400
(2) Provide for education and training in prevention,	5401
diagnosis, treatment, and control of alcohol and drug addiction	5402
and of gambling addiction for medical students, physicians,	5403
nurses, social workers, professional counselors, psychologists,	5404
and other persons who provide alcohol and drug addiction services	5405
or gambling addiction services;	5406
(3) Provide training and consultation for persons who	5407
supervise alcohol and drug addiction programs and facilities or	5408
gambling addiction programs and facilities;	5409
(4) Develop measures for evaluating the effectiveness of	5410
alcohol and drug addiction services, including services that use	5411
methadone treatment, and of gambling addiction services, and for	5412
increasing the accountability of alcohol and drug addiction	5413
programs and of gambling addiction programs;	5414
(5) Provide to each court of record, and biennially update, a	5415
list of the treatment and education programs within that court's	5416
jurisdiction that the court may require an offender, sentenced	5417
pursuant to section 4511.19 of the Revised Code, to attend;	5418
(6) Make the warning sign described in sections 3313.752,	5419
3345.41, and 3707.50 of the Revised Code available on the	5420
department's internet web site;	5421
(7) Provide a program of gambling addiction services on	5422
behalf of the state lottery commission, pursuant to an agreement	5423



entered into with the director of the commission under division 5424  
(K) of section 3770.02 of the Revised Code, and provide a program 5425  
of gambling and addiction services on behalf of the Ohio casino 5426  
control commission, under an agreement entered into with the 5427  
executive director of the commission under section 3772.062 of the 5428  
Revised Code. Under Section 6(C)(3) of Article XV, Ohio 5429  
Constitution, the department may enter into agreements with local 5430  
alcohol, drug addiction, and mental health service districts that 5431  
are authorized and operating in this state, including with such 5432  
districts of counties in which a casino facility is not located, 5433  
and nonprofit organizations to provide gambling and addiction 5434  
services and substance abuse services, and with state institutions 5435  
of higher education or private nonprofit institutions that possess 5436  
a certificate of authorization issued under Chapter 1713. of the 5437  
Revised Code to perform related research. 5438

(C) The department may accept and administer grants from 5439  
public or private sources for carrying out any of the duties 5440  
enumerated in this section. 5441

(D) Pursuant to Chapter 119. of the Revised Code, the 5442  
department shall adopt a rule defining the term "intervention" as 5443  
it is used in this chapter in connection with alcohol and drug 5444  
addiction services and in connection with gambling addiction 5445  
services. The department may adopt other rules as necessary to 5446  
implement the requirements of this chapter. 5447

**Sec. 3793.032.** The director of alcohol and drug addiction 5448  
services shall administer the problem casino gambling and 5449  
addictions fund. The director shall use the money in the fund to 5450  
support programs that provide gambling addiction services, alcohol 5451  
and drug addiction programs that provide alcohol and drug 5452  
addiction services, other programs that relate to gambling 5453  
addiction and substance abuse, and research that relates to 5454

gambling addiction and substance abuse. Treatment services 5455  
provided under programs supported by money in the fund under this 5456  
section shall be services that are provided by alcohol and drug 5457  
addiction treatment programs certified by the department of 5458  
alcohol and drug addiction services or provided by counselors who 5459  
are certified by the department. Prevention services provided 5460  
under programs supported by money in the fund under this section 5461  
shall be services that are provided by alcohol and drug addiction 5462  
prevention programs certified by the department of alcohol and 5463  
drug addiction services. 5464

The director shall prepare an annual report describing the 5465  
use of the fund for these purposes. The director shall submit the 5466  
report to the Ohio casino control commission, the speaker and 5467  
minority leader of the house of representatives, the president and 5468  
minority leader of the senate, the governor, and the joint 5469  
committee on gaming and wagering. 5470

**Sec. 4301.355.** (A) If a petition is filed under section 5471  
4301.333 of the Revised Code for the submission of the question or 5472  
questions set forth in this section, it shall be held in the 5473  
precinct as ordered by the board of elections under that section. 5474  
The expense of holding the election shall be charged to the 5475  
municipal corporation or township of which the precinct is a part. 5476

(B) At the election, one or more of the following questions, 5477  
as designated in a valid petition, shall be submitted to the 5478  
electors of the precinct: 5479

(1) "Shall the sale of ..... (insert beer, wine and 5480  
mixed beverages, or spirituous liquor) be permitted by ..... 5481  
(insert name of applicant, liquor permit holder, or liquor agency 5482  
store, including trade or fictitious name under which applicant 5483  
for, or holder of, liquor permit or liquor agency store either 5484

intends to do, or does, business at the particular location), an 5485  
..... (insert "applicant for" or "holder of" or "operator 5486  
of") a ..... (insert class name of liquor permit or permits 5487  
followed by the words "liquor permit(s)" or, if appropriate, the 5488  
words "liquor agency store for the State of Ohio"), who is engaged 5489  
in the business of ..... (insert general nature of the 5490  
business in which applicant or liquor permit holder is engaged or 5491  
will be engaged in at the particular location, as described in the 5492  
petition) at ..... (insert address of the particular location 5493  
within the precinct as set forth in the petition) in this 5494  
precinct?" 5495

(2) "Shall the sale of ..... (insert beer, wine and 5496  
mixed beverages, or spirituous liquor) be permitted for sale on 5497  
Sunday between the hours of ..... (insert "ten a.m. and 5498  
midnight" or " eleven a.m. and midnight") by ..... (insert 5499  
name of applicant, liquor permit holder, or liquor agency store, 5500  
including trade or fictitious name under which applicant for, or 5501  
holder of, liquor permit or liquor agency store either intends to 5502  
do, or does, business at the particular location), an ..... 5503  
(insert "applicant for a D-6 liquor permit," "holder of a D-6 5504  
liquor permit," "applicant for or holder of an A-1-A, A-2, A-3a, 5505  
C-1, C-2x, D-1, D-2x, D-3, D-3x, D-4, D-5, D-5b, D-5c, D-5e, D-5f, 5506  
D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, or D-7 5507  
liquor permit," if only the approval of beer sales is sought, or 5508  
"liquor agency store") who is engaged in the business of 5509  
..... (insert general nature of the business in which 5510  
applicant or liquor permit holder is engaged or will be engaged in 5511  
at the particular location, as described in the petition) at 5512  
..... (insert address of the particular location within the 5513  
precinct) in this precinct?" 5514

(C) The board of elections shall furnish printed ballots at 5515  
the election as provided under section 3505.06 of the Revised 5516

Code, except that a separate ballot shall be used for the election 5517  
under this section. The question set forth in this section shall 5518  
be printed on each ballot, and the board shall insert in the 5519  
question appropriate words to complete it. Votes shall be cast as 5520  
provided under section 3505.06 of the Revised Code. 5521

**Sec. 4301.62.** (A) As used in this section: 5522

(1) "Chauffeured limousine" means a vehicle registered under 5523  
section 4503.24 of the Revised Code. 5524

(2) "Street," "highway," and "motor vehicle" have the same 5525  
meanings as in section 4511.01 of the Revised Code. 5526

(B) No person shall have in the person's possession an opened 5527  
container of beer or intoxicating liquor in any of the following 5528  
circumstances: 5529

(1) In a state liquor store; 5530

(2) Except as provided in division (C) of this section, on 5531  
the premises of the holder of any permit issued by the division of 5532  
liquor control; 5533

(3) In any other public place; 5534

(4) Except as provided in division (D) or (E) of this 5535  
section, while operating or being a passenger in or on a motor 5536  
vehicle on any street, highway, or other public or private 5537  
property open to the public for purposes of vehicular travel or 5538  
parking; 5539

(5) Except as provided in division (D) or (E) of this 5540  
section, while being in or on a stationary motor vehicle on any 5541  
street, highway, or other public or private property open to the 5542  
public for purposes of vehicular travel or parking. 5543

(C)(1) A person may have in the person's possession an opened 5544  
container of any of the following: 5545

(a) Beer or intoxicating liquor that has been lawfully 5546  
purchased for consumption on the premises where bought from the 5547  
holder of an A-1-A, A-2, A-3a, D-1, D-2, D-3, D-3a, D-4, D-4a, 5548  
D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, 5549  
D-5k, D-5l, D-5m, D-5n, D-5o, D-7, D-8, E, F, F-2, F-5, F-7, or 5550  
F-8 permit; 5551

(b) Beer, wine, or mixed beverages served for consumption on 5552  
the premises by the holder of an F-3 permit or wine served for 5553  
consumption on the premises by the holder of an F-4 or F-6 permit; 5554

(c) Beer or intoxicating liquor consumed on the premises of a 5555  
convention facility as provided in section 4303.201 of the Revised 5556  
Code; 5557

(d) Beer or intoxicating liquor to be consumed during 5558  
tastings and samplings approved by rule of the liquor control 5559  
commission. 5560

(2) A person may have in the person's possession on an F 5561  
liquor permit premises an opened container of beer or intoxicating 5562  
liquor that was not purchased from the holder of the F permit if 5563  
the premises for which the F permit is issued is a music festival 5564  
and the holder of the F permit grants permission for that 5565  
possession on the premises during the period for which the F 5566  
permit is issued. As used in this division, "music festival" means 5567  
a series of outdoor live musical performances, extending for a 5568  
period of at least three consecutive days and located on an area 5569  
of land of at least forty acres. 5570

(3)(a) A person may have in the person's possession on a D-2 5571  
liquor permit premises an opened or unopened container of wine 5572  
that was not purchased from the holder of the D-2 permit if the 5573  
premises for which the D-2 permit is issued is an outdoor 5574  
performing arts center, the person is attending an orchestral 5575  
performance, and the holder of the D-2 permit grants permission 5576

for the possession and consumption of wine in certain 5577  
predesignated areas of the premises during the period for which 5578  
the D-2 permit is issued. 5579

(b) As used in division (C)(3)(a) of this section: 5580

(i) "Orchestral performance" means a concert comprised of a 5581  
group of not fewer than forty musicians playing various musical 5582  
instruments. 5583

(ii) "Outdoor performing arts center" means an outdoor 5584  
performing arts center that is located on not less than eight 5585  
hundred acres of land and that is open for performances from the 5586  
first day of April to the last day of October of each year. 5587

(4) A person may have in the person's possession an opened or 5588  
unopened container of beer or intoxicating liquor at an outdoor 5589  
location at which the person is attending an orchestral 5590  
performance as defined in division (C)(3)(b)(i) of this section if 5591  
the person with supervision and control over the performance 5592  
grants permission for the possession and consumption of beer or 5593  
intoxicating liquor in certain predesignated areas of that outdoor 5594  
location. 5595

(D) This section does not apply to a person who pays all or a 5596  
portion of the fee imposed for the use of a chauffeured limousine 5597  
pursuant to a prearranged contract, or the guest of the person, 5598  
when all of the following apply: 5599

(1) The person or guest is a passenger in the limousine. 5600

(2) The person or guest is located in the limousine, but is 5601  
not occupying a seat in the front compartment of the limousine 5602  
where the operator of the limousine is located. 5603

(3) The limousine is located on any street, highway, or other 5604  
public or private property open to the public for purposes of 5605  
vehicular travel or parking. 5606

(E) An opened bottle of wine that was purchased from the 5607  
holder of a permit that authorizes the sale of wine for 5608  
consumption on the premises where sold is not an opened container 5609  
for the purposes of this section if both of the following apply: 5610

(1) The opened bottle of wine is securely resealed by the 5611  
permit holder or an employee of the permit holder before the 5612  
bottle is removed from the premises. The bottle shall be secured 5613  
in such a manner that it is visibly apparent if the bottle has 5614  
been subsequently opened or tampered with. 5615

(2) The opened bottle of wine that is resealed in accordance 5616  
with division (E)(1) of this section is stored in the trunk of a 5617  
motor vehicle or, if the motor vehicle does not have a trunk, 5618  
behind the last upright seat or in an area not normally occupied 5619  
by the driver or passengers and not easily accessible by the 5620  
driver. 5621

**Sec. 4303.181.** (A) Permit D-5a may be issued either to the 5622  
owner or operator of a hotel or motel that is required to be 5623  
licensed under section 3731.03 of the Revised Code, that contains 5624  
at least fifty rooms for registered transient guests or is owned 5625  
by a state institution of higher education as defined in section 5626  
3345.011 of the Revised Code or a private college or university, 5627  
and that qualifies under the other requirements of this section, 5628  
or to the owner or operator of a restaurant specified under this 5629  
section, to sell beer and any intoxicating liquor at retail, only 5630  
by the individual drink in glass and from the container, for 5631  
consumption on the premises where sold, and to registered guests 5632  
in their rooms, which may be sold by means of a controlled access 5633  
alcohol and beverage cabinet in accordance with division (B) of 5634  
section 4301.21 of the Revised Code; and to sell the same products 5635  
in the same manner and amounts not for consumption on the premises 5636  
as may be sold by holders of D-1 and D-2 permits. The premises of 5637

the hotel or motel shall include a retail food establishment or a 5638  
food service operation licensed pursuant to Chapter 3717. of the 5639  
Revised Code that operates as a restaurant for purposes of this 5640  
chapter and that is affiliated with the hotel or motel and within 5641  
or contiguous to the hotel or motel, and that serves food within 5642  
the hotel or motel, but the principal business of the owner or 5643  
operator of the hotel or motel shall be the accommodation of 5644  
transient guests. In addition to the privileges authorized in this 5645  
division, the holder of a D-5a permit may exercise the same 5646  
privileges as the holder of a D-5 permit. 5647

The owner or operator of a hotel, motel, or restaurant who 5648  
qualified for and held a D-5a permit on August 4, 1976, may, if 5649  
the owner or operator held another permit before holding a D-5a 5650  
permit, either retain a D-5a permit or apply for the permit 5651  
formerly held, and the division of liquor control shall issue the 5652  
permit for which the owner or operator applies and formerly held, 5653  
notwithstanding any quota. 5654

A D-5a permit shall not be transferred to another location. 5655  
No quota restriction shall be placed on the number of D-5a permits 5656  
that may be issued. 5657

The fee for this permit is two thousand three hundred 5658  
forty-four dollars. 5659

(B) Permit D-5b may be issued to the owner, operator, tenant, 5660  
lessee, or occupant of an enclosed shopping center to sell beer 5661  
and intoxicating liquor at retail, only by the individual drink in 5662  
glass and from the container, for consumption on the premises 5663  
where sold; and to sell the same products in the same manner and 5664  
amount not for consumption on the premises as may be sold by 5665  
holders of D-1 and D-2 permits. In addition to the privileges 5666  
authorized in this division, the holder of a D-5b permit may 5667  
exercise the same privileges as a holder of a D-5 permit. 5668



A D-5b permit shall not be transferred to another location. 5669

One D-5b permit may be issued at an enclosed shopping center 5670  
containing at least two hundred twenty-five thousand, but less 5671  
than four hundred thousand, square feet of floor area. 5672

Two D-5b permits may be issued at an enclosed shopping center 5673  
containing at least four hundred thousand square feet of floor 5674  
area. No more than one D-5b permit may be issued at an enclosed 5675  
shopping center for each additional two hundred thousand square 5676  
feet of floor area or fraction of that floor area, up to a maximum 5677  
of five D-5b permits for each enclosed shopping center. The number 5678  
of D-5b permits that may be issued at an enclosed shopping center 5679  
shall be determined by subtracting the number of D-3 and D-5 5680  
permits issued in the enclosed shopping center from the number of 5681  
D-5b permits that otherwise may be issued at the enclosed shopping 5682  
center under the formulas provided in this division. Except as 5683  
provided in this section, no quota shall be placed on the number 5684  
of D-5b permits that may be issued. Notwithstanding any quota 5685  
provided in this section, the holder of any D-5b permit first 5686  
issued in accordance with this section is entitled to its renewal 5687  
in accordance with section 4303.271 of the Revised Code. 5688

The holder of a D-5b permit issued before April 4, 1984, 5689  
whose tenancy is terminated for a cause other than nonpayment of 5690  
rent, may return the D-5b permit to the division of liquor 5691  
control, and the division shall cancel that permit. Upon 5692  
cancellation of that permit and upon the permit holder's payment 5693  
of taxes, contributions, premiums, assessments, and other debts 5694  
owing or accrued upon the date of cancellation to this state and 5695  
its political subdivisions and a filing with the division of a 5696  
certification of that payment, the division shall issue to that 5697  
person either a D-5 permit, or a D-1, a D-2, and a D-3 permit, as 5698  
that person requests. The division shall issue the D-5 permit, or 5699  
the D-1, D-2, and D-3 permits, even if the number of D-1, D-2, 5700

D-3, or D-5 permits currently issued in the municipal corporation 5701  
or in the unincorporated area of the township where that person's 5702  
proposed premises is located equals or exceeds the maximum number 5703  
of such permits that can be issued in that municipal corporation 5704  
or in the unincorporated area of that township under the 5705  
population quota restrictions contained in section 4303.29 of the 5706  
Revised Code. Any D-1, D-2, D-3, or D-5 permit so issued shall not 5707  
be transferred to another location. If a D-5b permit is canceled 5708  
under the provisions of this paragraph, the number of D-5b permits 5709  
that may be issued at the enclosed shopping center for which the 5710  
D-5b permit was issued, under the formula provided in this 5711  
division, shall be reduced by one if the enclosed shopping center 5712  
was entitled to more than one D-5b permit under the formula. 5713

The fee for this permit is two thousand three hundred 5714  
forty-four dollars. 5715

(C) Permit D-5c may be issued to the owner or operator of a 5716  
retail food establishment or a food service operation licensed 5717  
pursuant to Chapter 3717. of the Revised Code that operates as a 5718  
restaurant for purposes of this chapter and that qualifies under 5719  
the other requirements of this section to sell beer and any 5720  
intoxicating liquor at retail, only by the individual drink in 5721  
glass and from the container, for consumption on the premises 5722  
where sold, and to sell the same products in the same manner and 5723  
amounts not for consumption on the premises as may be sold by 5724  
holders of D-1 and D-2 permits. In addition to the privileges 5725  
authorized in this division, the holder of a D-5c permit may 5726  
exercise the same privileges as the holder of a D-5 permit. 5727

To qualify for a D-5c permit, the owner or operator of a 5728  
retail food establishment or a food service operation licensed 5729  
pursuant to Chapter 3717. of the Revised Code that operates as a 5730  
restaurant for purposes of this chapter, shall have operated the 5731  
restaurant at the proposed premises for not less than twenty-four 5732

consecutive months immediately preceding the filing of the 5733  
application for the permit, have applied for a D-5 permit no later 5734  
than December 31, 1988, and appear on the division's quota waiting 5735  
list for not less than six months immediately preceding the filing 5736  
of the application for the permit. In addition to these 5737  
requirements, the proposed D-5c permit premises shall be located 5738  
within a municipal corporation and further within an election 5739  
precinct that, at the time of the application, has no more than 5740  
twenty-five per cent of its total land area zoned for residential 5741  
use. 5742

A D-5c permit shall not be transferred to another location. 5743  
No quota restriction shall be placed on the number of such permits 5744  
that may be issued. 5745

Any person who has held a D-5c permit for at least two years 5746  
may apply for a D-5 permit, and the division of liquor control 5747  
shall issue the D-5 permit notwithstanding the quota restrictions 5748  
contained in section 4303.29 of the Revised Code or in any rule of 5749  
the liquor control commission. 5750

The fee for this permit is one thousand five hundred 5751  
sixty-three dollars. 5752

(D) Permit D-5d may be issued to the owner or operator of a 5753  
retail food establishment or a food service operation licensed 5754  
pursuant to Chapter 3717. of the Revised Code that operates as a 5755  
restaurant for purposes of this chapter and that is located at an 5756  
airport operated by a board of county commissioners pursuant to 5757  
section 307.20 of the Revised Code, at an airport operated by a 5758  
port authority pursuant to Chapter 4582. of the Revised Code, or 5759  
at an airport operated by a regional airport authority pursuant to 5760  
Chapter 308. of the Revised Code. The holder of a D-5d permit may 5761  
sell beer and any intoxicating liquor at retail, only by the 5762  
individual drink in glass and from the container, for consumption 5763  
on the premises where sold, and may sell the same products in the 5764

same manner and amounts not for consumption on the premises where 5765  
sold as may be sold by the holders of D-1 and D-2 permits. In 5766  
addition to the privileges authorized in this division, the holder 5767  
of a D-5d permit may exercise the same privileges as the holder of 5768  
a D-5 permit. 5769

A D-5d permit shall not be transferred to another location. 5770  
No quota restrictions shall be placed on the number of such 5771  
permits that may be issued. 5772

The fee for this permit is two thousand three hundred 5773  
forty-four dollars. 5774

(E) Permit D-5e may be issued to any nonprofit organization 5775  
that is exempt from federal income taxation under the "Internal 5776  
Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as 5777  
amended, or that is a charitable organization under any chapter of 5778  
the Revised Code, and that owns or operates a riverboat that meets 5779  
all of the following: 5780

(1) Is permanently docked at one location; 5781

(2) Is designated as an historical riverboat by the Ohio 5782  
historical society; 5783

(3) Contains not less than fifteen hundred square feet of 5784  
floor area; 5785

(4) Has a seating capacity of fifty or more persons. 5786

The holder of a D-5e permit may sell beer and intoxicating 5787  
liquor at retail, only by the individual drink in glass and from 5788  
the container, for consumption on the premises where sold. 5789

A D-5e permit shall not be transferred to another location. 5790  
No quota restriction shall be placed on the number of such permits 5791  
that may be issued. The population quota restrictions contained in 5792  
section 4303.29 of the Revised Code or in any rule of the liquor 5793  
control commission shall not apply to this division, and the 5794

division shall issue a D-5e permit to any applicant who meets the 5795  
requirements of this division. However, the division shall not 5796  
issue a D-5e permit if the permit premises or proposed permit 5797  
premises are located within an area in which the sale of 5798  
spirituous liquor by the glass is prohibited. 5799

The fee for this permit is one thousand two hundred nineteen 5800  
dollars. 5801

(F) Permit D-5f may be issued to the owner or operator of a 5802  
retail food establishment or a food service operation licensed 5803  
under Chapter 3717. of the Revised Code that operates as a 5804  
restaurant for purposes of this chapter and that meets all of the 5805  
following: 5806

(1) It contains not less than twenty-five hundred square feet 5807  
of floor area. 5808

(2) It is located on or in, or immediately adjacent to, the 5809  
shoreline of, a navigable river. 5810

(3) It provides docking space for twenty-five boats. 5811

(4) It provides entertainment and recreation, provided that 5812  
not less than fifty per cent of the business on the permit 5813  
premises shall be preparing and serving meals for a consideration. 5814

In addition, each application for a D-5f permit shall be 5815  
accompanied by a certification from the local legislative 5816  
authority that the issuance of the D-5f permit is not inconsistent 5817  
with that political subdivision's comprehensive development plan 5818  
or other economic development goal as officially established by 5819  
the local legislative authority. 5820

The holder of a D-5f permit may sell beer and intoxicating 5821  
liquor at retail, only by the individual drink in glass and from 5822  
the container, for consumption on the premises where sold. 5823

A D-5f permit shall not be transferred to another location. 5824

The division of liquor control shall not issue a D-5f permit 5825  
if the permit premises or proposed permit premises are located 5826  
within an area in which the sale of spirituous liquor by the glass 5827  
is prohibited. 5828

A fee for this permit is two thousand three hundred 5829  
forty-four dollars. 5830

As used in this division, "navigable river" means a river 5831  
that is also a "navigable water" as defined in the "Federal Power 5832  
Act," 94 Stat. 770 (1980), 16 U.S.C. 796. 5833

(G) Permit D-5g may be issued to a nonprofit corporation that 5834  
is either the owner or the operator of a national professional 5835  
sports museum. The holder of a D-5g permit may sell beer and any 5836  
intoxicating liquor at retail, only by the individual drink in 5837  
glass and from the container, for consumption on the premises 5838  
where sold. The holder of a D-5g permit shall sell no beer or 5839  
intoxicating liquor for consumption on the premises where sold 5840  
after one a.m. A D-5g permit shall not be transferred to another 5841  
location. No quota restrictions shall be placed on the number of 5842  
D-5g permits that may be issued. The fee for this permit is one 5843  
thousand eight hundred seventy-five dollars. 5844

(H)(1) Permit D-5h may be issued to any nonprofit 5845  
organization that is exempt from federal income taxation under the 5846  
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 5847  
501(c)(3), as amended, that owns or operates any of the following: 5848

(a) A fine arts museum, provided that the nonprofit 5849  
organization has no less than one thousand five hundred bona fide 5850  
members possessing full membership privileges; 5851

(b) A community arts center. As used in division (H)(1)(b) of 5852  
this section, "community arts center" means a facility that 5853  
provides arts programming to the community in more than one arts 5854  
discipline, including, but not limited to, exhibits of works of 5855

art and performances by both professional and amateur artists. 5856

(c) A community theater, provided that the nonprofit 5857  
organization is a member of the Ohio arts council and the American 5858  
community theatre association and has been in existence for not 5859  
less than ten years. As used in division (H)(1)(c) of this 5860  
section, "community theater" means a facility that contains at 5861  
least one hundred fifty seats and has a primary function of 5862  
presenting live theatrical performances and providing recreational 5863  
opportunities to the community. 5864

(2) The holder of a D-5h permit may sell beer and any 5865  
intoxicating liquor at retail, only by the individual drink in 5866  
glass and from the container, for consumption on the premises 5867  
where sold. The holder of a D-5h permit shall sell no beer or 5868  
intoxicating liquor for consumption on the premises where sold 5869  
after one a.m. A D-5h permit shall not be transferred to another 5870  
location. No quota restrictions shall be placed on the number of 5871  
D-5h permits that may be issued. 5872

(3) The fee for a D-5h permit is one thousand eight hundred 5873  
seventy-five dollars. 5874

(I) Permit D-5i may be issued to the owner or operator of a 5875  
retail food establishment or a food service operation licensed 5876  
under Chapter 3717. of the Revised Code that operates as a 5877  
restaurant for purposes of this chapter and that meets all of the 5878  
following requirements: 5879

(1) It is located in a municipal corporation or a township 5880  
with a population of one hundred thousand or less. 5881

(2) It has inside seating capacity for at least one hundred 5882  
forty persons. 5883

(3) It has at least four thousand square feet of floor area. 5884

(4) It offers full-course meals, appetizers, and sandwiches. 5885

(5) Its receipts from beer and liquor sales, excluding wine sales, do not exceed twenty-five per cent of its total gross receipts. 5886  
5887  
5888

(6) It has at least one of the following characteristics: 5889

(a) The value of its real and personal property exceeds seven hundred twenty-five thousand dollars. 5890  
5891

(b) It is located on property that is owned or leased by the state or a state agency, and its owner or operator has authorization from the state or the state agency that owns or leases the property to obtain a D-5i permit. 5892  
5893  
5894  
5895

The holder of a D-5i permit may sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold, and may sell the same products in the same manner and amounts not for consumption on the premises where sold as may be sold by the holders of D-1 and D-2 permits. The holder of a D-5i permit shall sell no beer or intoxicating liquor for consumption on the premises where sold after two-thirty a.m. In addition to the privileges authorized in this division, the holder of a D-5i permit may exercise the same privileges as the holder of a D-5 permit. 5896  
5897  
5898  
5899  
5900  
5901  
5902  
5903  
5904  
5905  
5906

A D-5i permit shall not be transferred to another location. 5907  
The division of liquor control shall not renew a D-5i permit unless the retail food establishment or food service operation for which it is issued continues to meet the requirements described in divisions (I)(1) to (6) of this section. No quota restrictions shall be placed on the number of D-5i permits that may be issued. 5908  
5909  
5910  
5911  
5912  
The fee for the D-5i permit is two thousand three hundred forty-four dollars. 5913  
5914

(J)(1) Permit D-5j may be issued to the owner or the operator of a retail food establishment or a food service operation 5915  
5916



licensed under Chapter 3717. of the Revised Code to sell beer and 5917  
intoxicating liquor at retail, only by the individual drink in 5918  
glass and from the container, for consumption on the premises 5919  
where sold and to sell beer and intoxicating liquor in the same 5920  
manner and amounts not for consumption on the premises where sold 5921  
as may be sold by the holders of D-1 and D-2 permits. The holder 5922  
of a D-5j permit may exercise the same privileges, and shall 5923  
observe the same hours of operation, as the holder of a D-5 5924  
permit. 5925

(2) The D-5j permit shall be issued only within a community 5926  
entertainment district that is designated under section 4301.80 of 5927  
the Revised Code and that meets one of the following 5928  
qualifications: 5929

(a) It is located in a municipal corporation with a 5930  
population of at least one hundred thousand. 5931

(b) It is located in a municipal corporation with a 5932  
population of at least twenty thousand, and either of the 5933  
following applies: 5934

(i) It contains an amusement park the rides of which have 5935  
been issued a permit by the department of agriculture under 5936  
Chapter 1711. of the Revised Code. 5937

(ii) Not less than fifty million dollars will be invested in 5938  
development and construction in the community entertainment 5939  
district's area located in the municipal corporation. 5940

(c) It is located in a township with a population of at least 5941  
forty thousand. 5942

(d) It is located in a municipal corporation with a 5943  
population of at least ten thousand, and not less than seventy 5944  
million dollars will be invested in development and construction 5945  
in the community entertainment district's area located in the 5946  
municipal corporation. 5947

(e) It is located in a municipal corporation with a 5948  
population of at least five thousand, and not less than one 5949  
hundred million dollars will be invested in development and 5950  
construction in the community entertainment district's area 5951  
located in the municipal corporation. 5952

(3) The location of a D-5j permit may be transferred only 5953  
within the geographic boundaries of the community entertainment 5954  
district in which it was issued and shall not be transferred 5955  
outside the geographic boundaries of that district. 5956

(4) Not more than one D-5j permit shall be issued within each 5957  
community entertainment district for each five acres of land 5958  
located within the district. Not more than fifteen D-5j permits 5959  
may be issued within a single community entertainment district. 5960  
Except as otherwise provided in division (J)(4) of this section, 5961  
no quota restrictions shall be placed upon the number of D-5j 5962  
permits that may be issued. 5963

(5) The fee for a D-5j permit is two thousand three hundred 5964  
forty-four dollars. 5965

(K)(1) Permit D-5k may be issued to any nonprofit 5966  
organization that is exempt from federal income taxation under the 5967  
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 5968  
501(c)(3), as amended, that is the owner or operator of a 5969  
botanical garden recognized by the American association of 5970  
botanical gardens and arboreta, and that has not less than 5971  
twenty-five hundred bona fide members. 5972

(2) The holder of a D-5k permit may sell beer and any 5973  
intoxicating liquor at retail, only by the individual drink in 5974  
glass and from the container, on the premises where sold. 5975

(3) The holder of a D-5k permit shall sell no beer or 5976  
intoxicating liquor for consumption on the premises where sold 5977  
after one a.m. 5978

(4) A D-5k permit shall not be transferred to another location. 5979  
5980

(5) No quota restrictions shall be placed on the number of D-5k permits that may be issued. 5981  
5982

(6) The fee for the D-5k permit is one thousand eight hundred seventy-five dollars. 5983  
5984

(L)(1) Permit D-5l may be issued to the owner or the operator of a retail food establishment or a food service operation licensed under Chapter 3717. of the Revised Code to sell beer and intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold and to sell beer and intoxicating liquor in the same manner and amounts not for consumption on the premises where sold as may be sold by the holders of D-1 and D-2 permits. The holder of a D-5l permit may exercise the same privileges, and shall observe the same hours of operation, as the holder of a D-5 permit. 5985  
5986  
5987  
5988  
5989  
5990  
5991  
5992  
5993  
5994  
5995

(2) The D-5l permit shall be issued only to a premises that has gross annual receipts from the sale of food and meals that constitute not less than seventy-five per cent of its total gross annual receipts, that is located within a revitalization district that is designated under section 4301.81 of the Revised Code, that is located in a municipal corporation or township in which the number of D-5 permits issued equals or exceeds the number of those permits that may be issued in that municipal corporation or township under section 4303.29 of the Revised Code, and that is located in a county with a population of one hundred twenty-five thousand or less according to the population estimates certified by the department of development for calendar year 2006. 5996  
5997  
5998  
5999  
6000  
6001  
6002  
6003  
6004  
6005  
6006  
6007

(3) The location of a D-5l permit may be transferred only within the geographic boundaries of the revitalization district in 6008  
6009

which it was issued and shall not be transferred outside the 6010  
geographic boundaries of that district. 6011

(4) Not more than one D-5l permit shall be issued within each 6012  
revitalization district for each five acres of land located within 6013  
the district. Not more than five D-5l permits may be issued within 6014  
a single revitalization district. Except as otherwise provided in 6015  
division (L)(4) of this section, no quota restrictions shall be 6016  
placed upon the number of D-5l permits that may be issued. 6017

(5) The fee for a D-5l permit is two thousand three hundred 6018  
forty-four dollars. 6019

(M) Permit D-5m may be issued to either the owner or the 6020  
operator of a retail food establishment or food service operation 6021  
licensed under Chapter 3717. of the Revised Code that operates as 6022  
a restaurant for purposes of this chapter and that is located in, 6023  
or affiliated with, a center for the preservation of wild animals 6024  
as defined in section 4301.404 of the Revised Code, to sell beer 6025  
and any intoxicating liquor at retail, only by the glass and from 6026  
the container, for consumption on the premises where sold, and to 6027  
sell the same products in the same manner and amounts not for 6028  
consumption on the premises as may be sold by the holders of D-1 6029  
and D-2 permits. In addition to the privileges authorized by this 6030  
division, the holder of a D-5m permit may exercise the same 6031  
privileges as the holder of a D-5 permit. 6032

A D-5m permit shall not be transferred to another location. 6033  
No quota restrictions shall be placed on the number of D-5m 6034  
permits that may be issued. The fee for a permit D-5m is two 6035  
thousand three hundred forty-four dollars. 6036

(N) Permit D-5n shall be issued to either a casino operator 6037  
or a casino management company licensed under Chapter 3772. of the 6038  
Revised Code that operates a casino facility under that chapter, 6039  
to sell beer and any intoxicating liquor at retail, only by the 6040

individual drink in glass and from the container, for consumption 6041  
on the premises where sold, and to sell the same products in the 6042  
same manner and amounts not for consumption on the premises as may 6043  
be sold by the holders of D-1 and D-2 permits. In addition to the 6044  
privileges authorized by this division, the holder of a D-5n 6045  
permit may exercise the same privileges as the holder of a D-5 6046  
permit. A D-5n permit shall not be transferred to another 6047  
location. Only one D-5n permit may be issued per casino facility 6048  
and not more than four D-5n permits shall be issued in this state. 6049  
The fee for a permit D-5n shall be twenty thousand dollars. The 6050  
holder of a D-5n permit may conduct casino gaming on the permit 6051  
premises notwithstanding any provision of the Revised Code or 6052  
Administrative Code. 6053

(O) Permit D-5o may be issued to the owner or operator of a 6054  
retail food establishment or a food service operation licensed 6055  
under Chapter 3717. of the Revised Code that operates as a 6056  
restaurant for purposes of this chapter and that is located within 6057  
a casino facility for which a D-5n permit has been issued. The 6058  
holder of a D-5o permit may sell beer and any intoxicating liquor 6059  
at retail, only by the individual drink in glass and from the 6060  
container, for consumption on the premises where sold, and may 6061  
sell the same products in the same manner and amounts not for 6062  
consumption on the premises where sold as may be sold by the 6063  
holders of D-1 and D-2 permits. In addition to the privileges 6064  
authorized by this division, the holder of a D-5o permit may 6065  
exercise the same privileges as the holder of a D-5 permit. A D-5o 6066  
permit shall not be transferred to another location. No quota 6067  
restrictions shall be placed on the number of such permits that 6068  
may be issued. The fee for this permit is two thousand three 6069  
hundred forty-four dollars. 6070

**Sec. 4303.182.** (A) Except as otherwise provided in divisions 6071  
(B) to (J) of this section, permit D-6 shall be issued to the 6072

holder of an A-1-A, A-2, A-3a, C-2, D-2, D-3, D-3a, D-4, D-4a, 6073  
D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, 6074  
D-5k, D-5l, D-5m, D-5n, D-5o, or D-7 permit to allow sale under 6075  
that permit as follows: 6076

(1) Between the hours of ten a.m. and midnight on Sunday if 6077  
sale during those hours has been approved under question (C)(1), 6078  
(2), or (3) of section 4301.351 or 4301.354 of the Revised Code, 6079  
under question (B)(2) of section 4301.355 of the Revised Code, or 6080  
under section 4301.356 of the Revised Code and has been authorized 6081  
under section 4301.361, 4301.364, 4301.365, or 4301.366 of the 6082  
Revised Code, under the restrictions of that authorization; 6083

(2) Between the hours of eleven a.m. and midnight on Sunday, 6084  
if sale during those hours has been approved on or after the 6085  
effective date of this amendment under question (B)(1), (2), or 6086  
(3) of section 4301.351 or 4301.354 of the Revised Code, under 6087  
question (B)(2) of section 4301.355 of the Revised Code, or under 6088  
section 4301.356 of the Revised Code and has been authorized under 6089  
section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised 6090  
Code, under the restrictions of that authorization; 6091

(3) Between the hours of eleven a.m. and midnight on Sunday 6092  
if sale between the hours of one p.m. and midnight was approved 6093  
before the effective date of this amendment under question (B)(1), 6094  
(2), or (3) of section 4301.351 or 4301.354 of the Revised Code, 6095  
under question (B)(2) of section 4301.355 of the Revised Code, or 6096  
under section 4301.356 of the Revised Code and has been authorized 6097  
under section 4301.361, 4301.364, 4301.365, or 4301.366 of the 6098  
Revised Code, under the other restrictions of that authorization. 6099

(B) Permit D-6 shall be issued to the holder of any permit, 6100  
including a D-4a and D-5d permit, authorizing the sale of 6101  
intoxicating liquor issued for a premises located at any publicly 6102  
owned airport, as defined in section 4563.01 of the Revised Code, 6103  
at which commercial airline companies operate regularly scheduled 6104

flights on which space is available to the public, to allow sale 6105  
under such permit between the hours of ten a.m. and midnight on 6106  
Sunday, whether or not that sale has been authorized under section 6107  
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 6108

(C) Permit D-6 shall be issued to the holder of a D-5a 6109  
permit, and to the holder of a D-3 or D-3a permit who is the owner 6110  
or operator of a hotel or motel that is required to be licensed 6111  
under section 3731.03 of the Revised Code, that contains at least 6112  
fifty rooms for registered transient guests, and that has on its 6113  
premises a retail food establishment or a food service operation 6114  
licensed pursuant to Chapter 3717. of the Revised Code that 6115  
operates as a restaurant for purposes of this chapter and is 6116  
affiliated with the hotel or motel and within or contiguous to the 6117  
hotel or motel and serving food within the hotel or motel, to 6118  
allow sale under such permit between the hours of ten a.m. and 6119  
midnight on Sunday, whether or not that sale has been authorized 6120  
under section 4301.361, 4301.364, 4301.365, or 4301.366 of the 6121  
Revised Code. 6122

(D) The holder of a D-6 permit that is issued to a sports 6123  
facility may make sales under the permit between the hours of 6124  
eleven a.m. and midnight on any Sunday on which a professional 6125  
baseball, basketball, football, hockey, or soccer game is being 6126  
played at the sports facility. As used in this division, "sports 6127  
facility" means a stadium or arena that has a seating capacity of 6128  
at least four thousand and that is owned or leased by a 6129  
professional baseball, basketball, football, hockey, or soccer 6130  
franchise or any combination of those franchises. 6131

(E) Permit D-6 shall be issued to the holder of any permit 6132  
that authorizes the sale of beer or intoxicating liquor and that 6133  
is issued to a premises located in or at the Ohio historical 6134  
society area or the state fairgrounds, as defined in division (B) 6135  
of section 4301.40 of the Revised Code, to allow sale under that 6136

permit between the hours of ten a.m. and midnight on Sunday, 6137  
whether or not that sale has been authorized under section 6138  
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 6139

(F) Permit D-6 shall be issued to the holder of any permit 6140  
that authorizes the sale of intoxicating liquor and that is issued 6141  
to an outdoor performing arts center to allow sale under that 6142  
permit between the hours of one p.m. and midnight on Sunday, 6143  
whether or not that sale has been authorized under section 6144  
4301.361 of the Revised Code. A D-6 permit issued under this 6145  
division is subject to the results of an election, held after the 6146  
D-6 permit is issued, on question (B)(4) as set forth in section 6147  
4301.351 of the Revised Code. Following the end of the period 6148  
during which an election may be held on question (B)(4) as set 6149  
forth in that section, sales of intoxicating liquor may continue 6150  
at an outdoor performing arts center under a D-6 permit issued 6151  
under this division, unless an election on that question is held 6152  
during the permitted period and a majority of the voters voting in 6153  
the precinct on that question vote "no." 6154

As used in this division, "outdoor performing arts center" 6155  
means an outdoor performing arts center that is located on not 6156  
less than eight hundred acres of land and that is open for 6157  
performances from the first day of April to the last day of 6158  
October of each year. 6159

(G) Permit D-6 shall be issued to the holder of any permit 6160  
that authorizes the sale of beer or intoxicating liquor and that 6161  
is issued to a golf course owned by the state, a conservancy 6162  
district, a park district created under Chapter 1545. of the 6163  
Revised Code, or another political subdivision to allow sale under 6164  
that permit between the hours of ten a.m. and midnight on Sunday, 6165  
whether or not that sale has been authorized under section 6166  
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 6167

(H) Permit D-6 shall be issued to the holder of a D-5g permit 6168



to allow sale under that permit between the hours of ten a.m. and 6169  
midnight on Sunday, whether or not that sale has been authorized 6170  
under section 4301.361, 4301.364, 4301.365, or 4301.366 of the 6171  
Revised Code. 6172

(I) Permit D-6 shall be issued to the holder of any D permit 6173  
for a premises that is licensed under Chapter 3717. of the Revised 6174  
Code and that is located at a ski area to allow sale under the D-6 6175  
permit between the hours of ten a.m. and midnight on Sunday, 6176  
whether or not that sale has been authorized under section 6177  
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 6178

As used in this division, "ski area" means a ski area as 6179  
defined in section 4169.01 of the Revised Code, provided that the 6180  
passenger tramway operator at that area is registered under 6181  
section 4169.03 of the Revised Code. 6182

(J) Permit D-6 shall be issued to the holder of any permit 6183  
that is described in division (A) of this section for a permit 6184  
premises that is located in a community entertainment district, as 6185  
defined in section 4301.80 of the Revised Code, that was approved 6186  
by the legislative authority of a municipal corporation under that 6187  
section between October 1 and October 15, 2005, to allow sale 6188  
under the permit between the hours of ten a.m. and midnight on 6189  
Sunday, whether or not that sale has been authorized under section 6190  
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 6191

(K) If the restriction to licensed premises where the sale of 6192  
food and other goods and services exceeds fifty per cent of the 6193  
total gross receipts of the permit holder at the premises is 6194  
applicable, the division of liquor control may accept an affidavit 6195  
from the permit holder to show the proportion of the permit 6196  
holder's gross receipts derived from the sale of food and other 6197  
goods and services. If the liquor control commission determines 6198  
that affidavit to have been false, it shall revoke the permits of 6199  
the permit holder at the premises concerned. 6200

(L) The fee for the D-6 permit is five hundred dollars when  
it is issued to the holder of an A-1-A, A-2, A-3a, D-2, D-3, D-3a,  
D-4, D-4a, D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h,  
D-5i, D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, or D-7 permit. The fee  
for the D-6 permit is four hundred dollars when it is issued to  
the holder of a C-2 permit.

**Sec. 4303.30.** The rights granted by any D-2, D-3, D-3a, D-4,  
D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k,  
D-5l, D-5m, D-5n, D-5o, or D-6 permit shall be exercised at not  
more than two fixed counters, commonly known as bars, in rooms or  
places on the permit premises, where beer, mixed beverages, wine,  
or spirituous liquor is sold to the public for consumption on the  
premises. For each additional fixed counter on the permit premises  
where those beverages are sold for consumption on the premises,  
the permit holder shall obtain a duplicate D-2, D-3, D-3a, D-4,  
D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k,  
D-5l, D-5m, D-5n, D-5o, or D-6 permit.

The holder of any D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b,  
D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, D-5n, D-5o,  
or D-6 permit shall be granted, upon application to the division  
of liquor control, a duplicate D-2, D-3, D-3a, D-4, D-4a, D-5,  
D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m,  
D-5n, D-5o, or D-6 permit for each additional fixed counter on the  
permit premises at which beer, mixed beverages, wine, or  
spirituous liquor is sold for consumption on the premises,  
provided the application is made in the same manner as an  
application for an original permit. The application shall be  
identified with DUPLICATE printed on the permit application form  
furnished by the department, in boldface type. The application  
shall identify by name, or otherwise amply describe, the room or  
place on the premises where the duplicate permit is to be  
operative. Each duplicate permit shall be issued only to the same

individual, firm, or corporation as that of the original permit 6233  
and shall be an exact duplicate in size and word content as the 6234  
original permit, except that it shall show on it the name or other 6235  
ample identification of the room, or place, for which it is issued 6236  
and shall have DUPLICATE printed on it in boldface type. A 6237  
duplicate permit shall bear the same number as the original 6238  
permit. The fee for a duplicate permit is: D-1, one hundred 6239  
dollars; D-2, one hundred dollars; D-3, four hundred dollars; 6240  
D-3a, four hundred dollars; D-4, two hundred dollars; D-5, one 6241  
thousand dollars; D-5a, one thousand dollars; D-5b, one thousand 6242  
dollars; D-5c, four hundred dollars; D-5e, six hundred fifty 6243  
dollars; D-5f, one thousand dollars; D-5o, one thousand dollars; 6244  
D-6, one hundred dollars when issued to the holder of a D-4a 6245  
permit; and in all other cases one hundred dollars or an amount 6246  
which is twenty per cent of the fees payable for the A-1-A, D-2, 6247  
D-3, D-3a, D-4, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, 6248  
D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, and D-6 permits issued to the 6249  
same premises, whichever is higher. Application for a duplicate 6250  
permit may be filed any time during the life of an original 6251  
permit. The fee for each duplicate D-2, D-3, D-3a, D-4, D-4a, D-5, 6252  
D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, 6253  
D-5n, D-5o, or D-6 permit shall be paid in accordance with section 6254  
4303.24 of the Revised Code. 6255

**Sec. 5502.03.** (A) There is hereby created in the department 6256  
of public safety a division of homeland security. 6257

(B) The division shall do all of the following: 6258

(1) Coordinate all homeland security activities of all state 6259  
agencies and be the liaison between state agencies and local 6260  
entities for the purposes of communicating homeland security 6261  
funding and policy initiatives; 6262

(2) Collect, analyze, maintain, and disseminate information 6263

to support local, state, and federal law enforcement agencies, 6264  
other government agencies, and private organizations in detecting, 6265  
detering, preventing, preparing for, responding to, and 6266  
recovering from threatened or actual terrorist events. This 6267  
information is not a public record pursuant to section 149.43 of 6268  
the Revised Code. 6269

(3) Coordinate efforts of state and local governments and 6270  
private organizations to enhance the security and protection of 6271  
critical infrastructure, including casino facilities, and key 6272  
assets in this state; 6273

(4) Develop and coordinate policies, protocols, and 6274  
strategies that may be used to prevent, detect, prepare for, 6275  
respond to, and recover from terrorist acts or threats; 6276

(5) Develop, update, and coordinate the implementation of an 6277  
Ohio homeland security strategic plan that will guide state and 6278  
local governments in the achievement of homeland security in this 6279  
state. 6280

(C) The director of public safety shall appoint an executive 6281  
director, who shall be head of the division of homeland security 6282  
and who regularly shall advise the governor and the director on 6283  
matters pertaining to homeland security. The executive director 6284  
shall serve at the pleasure of the director of public safety. To 6285  
carry out the duties assigned under this section, the executive 6286  
director, subject to the direction and control of the director of 6287  
public safety, may appoint and maintain necessary staff and may 6288  
enter into any necessary agreements. 6289

(D) Except as otherwise provided by law, nothing in this 6290  
section shall be construed to give the director of public safety 6291  
or the executive director of the division of homeland security 6292  
authority over the incident management structure or 6293  
responsibilities of local emergency response personnel. 6294

(E) There is hereby created in the state treasury the 6295  
homeland security fund. The fund shall consist of sixty cents of 6296  
each fee collected under sections 4501.34, 4503.26, 4506.08, and 6297  
4509.05 of the Revised Code as specified in those sections, plus 6298  
on and after October 1, 2009, sixty cents of each fee collected 6299  
under sections 4505.14 and 4519.63 of the Revised Code as 6300  
specified in those sections. The fund shall be used to pay the 6301  
expenses of administering the law relative to the powers and 6302  
duties of the executive director of the division of homeland 6303  
security, except that the director of budget and management may 6304  
transfer excess money from the homeland security fund to the state 6305  
highway safety fund if the director of public safety determines 6306  
that the amount of money in the homeland security fund exceeds the 6307  
amount required to cover such costs incurred by the division of 6308  
homeland security and requests the director of budget and 6309  
management to make the transfer. 6310

**Sec. 5703.052.** (A) There is hereby created in the state 6311  
treasury the tax refund fund, from which refunds shall be paid for 6312  
taxes illegally or erroneously assessed or collected, or for any 6313  
other reason overpaid, that are levied by Chapter 4301., 4305., 6314  
5728., 5729., 5733., 5735., 5739., 5741., 5743., 5747., 5748., 6315  
5749., ~~or~~ 5751., or 5753. and sections 3737.71, 3905.35, 3905.36, 6316  
4303.33, 5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 6317  
of the Revised Code. Refunds for fees illegally or erroneously 6318  
assessed or collected, or for any other reason overpaid, that are 6319  
levied by sections 3734.90 to 3734.9014 of the Revised Code also 6320  
shall be paid from the fund. Refunds for amounts illegally or 6321  
erroneously assessed or collected by the tax commissioner, or for 6322  
any other reason overpaid, that are due under section 1509.50 of 6323  
the Revised Code shall be paid from the fund. However, refunds for 6324  
taxes levied under section 5739.101 of the Revised Code shall not 6325  
be paid from the tax refund fund, but shall be paid as provided in 6326

section 5739.104 of the Revised Code. 6327

(B)(1) Upon certification by the tax commissioner to the 6328  
treasurer of state of a tax refund, a fee refund, or an other 6329  
amount refunded, or by the superintendent of insurance of a 6330  
domestic or foreign insurance tax refund, the treasurer of state 6331  
shall place the amount certified to the credit of the fund. The 6332  
certified amount transferred shall be derived from current 6333  
receipts of the same tax, fee, or other amount from which the 6334  
refund arose. If current receipts from the tax, fee, or other 6335  
amount from which the refund arose are inadequate to make the 6336  
transfer of the amount so certified, the treasurer of state shall 6337  
transfer such certified amount from current receipts of the sales 6338  
tax levied by section 5739.02 of the Revised Code. 6339

(2) When the treasurer of state provides for the payment of a 6340  
refund of a tax, fee, or other amount from the current receipts of 6341  
the sales tax, and the refund is for a tax, fee, or other amount 6342  
that is not levied by the state, the tax commissioner shall 6343  
recover the amount of that refund from the next distribution of 6344  
that tax, fee, or other amount that otherwise would be made to the 6345  
taxing jurisdiction. If the amount to be recovered would exceed 6346  
twenty-five per cent of the next distribution of that tax, fee, or 6347  
other amount, the commissioner may spread the recovery over more 6348  
than one future distribution, taking into account the amount to be 6349  
recovered and the amount of the anticipated future distributions. 6350  
In no event may the commissioner spread the recovery over a period 6351  
to exceed twenty-four months. 6352

**Sec. 5703.19.** (A) To carry out the purposes of the laws that 6353  
the tax commissioner is required to administer, the commissioner 6354  
or any person employed by the commissioner for that purpose, upon 6355  
demand, may inspect books, accounts, records, and memoranda of any 6356  
person or public utility subject to those laws, and may examine 6357

under oath any officer, agent, or employee of that person or 6358  
public utility. Any person other than the commissioner who makes a 6359  
demand pursuant to this section shall produce the person's 6360  
authority to make the inspection. 6361

(B) If a person or public utility receives at least ten days' 6362  
written notice of a demand made under division (A) of this section 6363  
and refuses to comply with that demand, a penalty of five hundred 6364  
dollars shall be imposed upon the person or public utility for 6365  
each day the person or public utility refuses to comply with the 6366  
demand. Penalties imposed under this division may be assessed and 6367  
collected in the same manner as assessments made under Chapter 6368  
3769., 4305., 5727., 5728., 5733., 5735., 5739., 5743., 5745., 6369  
5747., 5749., ~~or 5751.~~ or 5753., or sections 3734.90 to 6370  
3734.9014, of the Revised Code. 6371

**Sec. 5703.21.** (A) Except as provided in divisions (B) and (C) 6372  
of this section, no agent of the department of taxation, except in 6373  
the agent's report to the department or when called on to testify 6374  
in any court or proceeding, shall divulge any information acquired 6375  
by the agent as to the transactions, property, or business of any 6376  
person while acting or claiming to act under orders of the 6377  
department. Whoever violates this provision shall thereafter be 6378  
disqualified from acting as an officer or employee or in any other 6379  
capacity under appointment or employment of the department. 6380

(B)(1) For purposes of an audit pursuant to section 117.15 of 6382  
the Revised Code, or an audit of the department pursuant to 6383  
Chapter 117. of the Revised Code, or an audit, pursuant to that 6384  
chapter, the objective of which is to express an opinion on a 6385  
financial report or statement prepared or issued pursuant to 6386  
division (A)(7) or (9) of section 126.21 of the Revised Code, the 6387  
officers and employees of the auditor of state charged with 6388

conducting the audit shall have access to and the right to examine 6389  
any state tax returns and state tax return information in the 6390  
possession of the department to the extent that the access and 6391  
examination are necessary for purposes of the audit. Any 6392  
information acquired as the result of that access and examination 6393  
shall not be divulged for any purpose other than as required for 6394  
the audit or unless the officers and employees are required to 6395  
testify in a court or proceeding under compulsion of legal 6396  
process. Whoever violates this provision shall thereafter be 6397  
disqualified from acting as an officer or employee or in any other 6398  
capacity under appointment or employment of the auditor of state. 6399

(2) For purposes of an internal audit pursuant to section 6400  
126.45 of the Revised Code, the officers and employees of the 6401  
office of internal auditing in the office of budget and management 6402  
charged with conducting the internal audit shall have access to 6403  
and the right to examine any state tax returns and state tax 6404  
return information in the possession of the department to the 6405  
extent that the access and examination are necessary for purposes 6406  
of the internal audit. Any information acquired as the result of 6407  
that access and examination shall not be divulged for any purpose 6408  
other than as required for the internal audit or unless the 6409  
officers and employees are required to testify in a court or 6410  
proceeding under compulsion of legal process. Whoever violates 6411  
this provision shall thereafter be disqualified from acting as an 6412  
officer or employee or in any other capacity under appointment or 6413  
employment of the office of internal auditing. 6414

(3) As provided by section 6103(d)(2) of the Internal Revenue 6415  
Code, any federal tax returns or federal tax information that the 6416  
department has acquired from the internal revenue service, through 6417  
federal and state statutory authority, may be disclosed to the 6418  
auditor of state or the office of internal auditing solely for 6419  
purposes of an audit of the department. 6420



(4) For purposes of Chapter 3739. of the Revised Code, an 6421  
agent of the department of taxation may share information with the 6422  
division of state fire marshal that the agent finds during the 6423  
course of an investigation. 6424

(C) Division (A) of this section does not prohibit any of the 6425  
following: 6426

(1) Divulging information contained in applications, 6427  
complaints, and related documents filed with the department under 6428  
section 5715.27 of the Revised Code or in applications filed with 6429  
the department under section 5715.39 of the Revised Code; 6430

(2) Providing information to the office of child support 6431  
within the department of job and family services pursuant to 6432  
section 3125.43 of the Revised Code; 6433

(3) Disclosing to the board of motor vehicle collision repair 6434  
registration any information in the possession of the department 6435  
that is necessary for the board to verify the existence of an 6436  
applicant's valid vendor's license and current state tax 6437  
identification number under section 4775.07 of the Revised Code; 6438

(4) Providing information to the administrator of workers' 6439  
compensation pursuant to sections 4123.271 and 4123.591 of the 6440  
Revised Code; 6441

(5) Providing to the attorney general information the 6442  
department obtains under division (J) of section 1346.01 of the 6443  
Revised Code; 6444

(6) Permitting properly authorized officers, employees, or 6445  
agents of a municipal corporation from inspecting reports or 6446  
information pursuant to rules adopted under section 5745.16 of the 6447  
Revised Code; 6448

(7) Providing information regarding the name, account number, 6449  
or business address of a holder of a vendor's license issued 6450

pursuant to section 5739.17 of the Revised Code, a holder of a 6451  
direct payment permit issued pursuant to section 5739.031 of the 6452  
Revised Code, or a seller having a use tax account maintained 6453  
pursuant to section 5741.17 of the Revised Code, or information 6454  
regarding the active or inactive status of a vendor's license, 6455  
direct payment permit, or seller's use tax account; 6456

(8) Releasing invoices or invoice information furnished under 6457  
section 4301.433 of the Revised Code pursuant to that section; 6458

(9) Providing to a county auditor notices or documents 6459  
concerning or affecting the taxable value of property in the 6460  
county auditor's county. Unless authorized by law to disclose 6461  
documents so provided, the county auditor shall not disclose such 6462  
documents; 6463

(10) Providing to a county auditor sales or use tax return or 6464  
audit information under section 333.06 of the Revised Code; 6465

(11) Subject to section 4301.441 of the Revised Code, 6466  
disclosing to the appropriate state agency information in the 6467  
possession of the department of taxation that is necessary to 6468  
verify a permit holder's gallonage or noncompliance with taxes 6469  
levied under Chapter 4301. or 4305. of the Revised Code; 6470

(12) Disclosing to the department of natural resources 6471  
information in the possession of the department that is necessary 6472  
to verify the taxpayer's compliance with division (A)(1), (8), or 6473  
(9) of section 5749.02 of the Revised Code and information 6474  
received pursuant to section 1509.50 of the Revised Code 6475  
concerning the amount due under that section; 6476

(13) Disclosing to the department of job and family services, 6477  
industrial commission, and bureau of workers' compensation 6478  
information in the possession of the department of taxation solely 6479  
for the purpose of identifying employers that misclassify 6480  
employees as independent contractors or that fail to properly 6481

report and pay employer tax liabilities. The department of 6482  
taxation shall disclose only such information that is necessary to 6483  
verify employer compliance with law administered by those 6484  
agencies. 6485

(14) Disclosing to the Ohio casino control commission 6486  
information in the possession of the department of taxation that 6487  
is necessary to verify a taxpayer's compliance with section 6488  
5753.02 of the Revised Code and sections related thereto. 6489

**Sec. 5703.70.** (A) On the filing of an application for refund 6490  
under section 3734.905, 4307.05, 4307.07, 5727.28, 5727.91, 6491  
5728.061, 5733.12, 5735.122, 5735.13, 5735.14, 5735.141, 5735.142, 6492  
5735.18, 5739.07, 5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 6493  
5749.08, ~~or~~ 5751.08, or 5753.06 of the Revised Code, or an 6494  
application for compensation under section 5739.061 of the Revised 6495  
Code, if the tax commissioner determines that the amount of the 6496  
refund or compensation to which the applicant is entitled is less 6497  
than the amount claimed in the application, the commissioner shall 6498  
give the applicant written notice by ordinary mail of the amount. 6499  
The notice shall be sent to the address shown on the application 6500  
unless the applicant notifies the commissioner of a different 6501  
address. The applicant shall have sixty days from the date the 6502  
commissioner mails the notice to provide additional information to 6503  
the commissioner or request a hearing, or both. 6504

(B) If the applicant neither requests a hearing nor provides 6505  
additional information to the tax commissioner within the time 6506  
prescribed by division (A) of this section, the commissioner shall 6507  
take no further action, and the refund or compensation amount 6508  
denied becomes final. 6509

(C)(1) If the applicant requests a hearing within the time 6510  
prescribed by division (A) of this section, the tax commissioner 6511  
shall assign a time and place for the hearing and notify the 6512

applicant of such time and place, but the commissioner may 6513  
continue the hearing from time to time as necessary. After the 6514  
hearing, the commissioner may make such adjustments to the refund 6515  
or compensation as the commissioner finds proper, and shall issue 6516  
a final determination thereon. 6517

(2) If the applicant does not request a hearing, but provides 6518  
additional information, within the time prescribed by division (A) 6519  
of this section, the commissioner shall review the information, 6520  
make such adjustments to the refund or compensation as the 6521  
commissioner finds proper, and issue a final determination 6522  
thereon. 6523

(3) The commissioner shall serve a copy of the final 6524  
determination made under division (C)(1) or (2) of this section on 6525  
the applicant in the manner provided in section 5703.37 of the 6526  
Revised Code, and the decision is final, subject to appeal under 6527  
section 5717.02 of the Revised Code. 6528

(D) The tax commissioner shall certify to the director of 6529  
budget and management and treasurer of state for payment from the 6530  
tax refund fund created by section 5703.052 of the Revised Code, 6531  
the amount of the refund to be refunded under division (B) or (C) 6532  
of this section. The commissioner also shall certify to the 6533  
director and treasurer of state for payment from the general 6534  
revenue fund the amount of compensation to be paid under division 6535  
(B) or (C) of this section. 6536

**Sec. 5747.01.** Except as otherwise expressly provided or 6537  
clearly appearing from the context, any term used in this chapter 6538  
that is not otherwise defined in this section has the same meaning 6539  
as when used in a comparable context in the laws of the United 6540  
States relating to federal income taxes or if not used in a 6541  
comparable context in those laws, has the same meaning as in 6542  
section 5733.40 of the Revised Code. Any reference in this chapter 6543

to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

As used in this chapter:

(A) "Adjusted gross income" or "Ohio adjusted gross income" means federal adjusted gross income, as defined and used in the Internal Revenue Code, adjusted as provided in this section:

(1) Add interest or dividends on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities.

(2) Add interest or dividends on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes.

(3) Deduct interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.

(5) Deduct benefits under Title II of the Social Security Act and tier 1 railroad retirement benefits to the extent included in federal adjusted gross income under section 86 of the Internal Revenue Code.

(6) In the case of a taxpayer who is a beneficiary of a trust that makes an accumulation distribution as defined in section 665 of the Internal Revenue Code, add, for the beneficiary's taxable years beginning before 2002, the portion, if any, of such

distribution that does not exceed the undistributed net income of 6574  
the trust for the three taxable years preceding the taxable year 6575  
in which the distribution is made to the extent that the portion 6576  
was not included in the trust's taxable income for any of the 6577  
trust's taxable years beginning in 2002 or thereafter. 6578

"Undistributed net income of a trust" means the taxable income of 6579  
the trust increased by (a)(i) the additions to adjusted gross 6580  
income required under division (A) of this section and (ii) the 6581  
personal exemptions allowed to the trust pursuant to section 6582  
642(b) of the Internal Revenue Code, and decreased by (b)(i) the 6583  
deductions to adjusted gross income required under division (A) of 6584  
this section, (ii) the amount of federal income taxes attributable 6585  
to such income, and (iii) the amount of taxable income that has 6586  
been included in the adjusted gross income of a beneficiary by 6587  
reason of a prior accumulation distribution. Any undistributed net 6588  
income included in the adjusted gross income of a beneficiary 6589  
shall reduce the undistributed net income of the trust commencing 6590  
with the earliest years of the accumulation period. 6591

(7) Deduct the amount of wages and salaries, if any, not 6592  
otherwise allowable as a deduction but that would have been 6593  
allowable as a deduction in computing federal adjusted gross 6594  
income for the taxable year, had the targeted jobs credit allowed 6595  
and determined under sections 38, 51, and 52 of the Internal 6596  
Revenue Code not been in effect. 6597

(8) Deduct any interest or interest equivalent on public 6598  
obligations and purchase obligations to the extent that the 6599  
interest or interest equivalent is included in federal adjusted 6600  
gross income. 6601

(9) Add any loss or deduct any gain resulting from the sale, 6602  
exchange, or other disposition of public obligations to the extent 6603  
that the loss has been deducted or the gain has been included in 6604  
computing federal adjusted gross income. 6605

(10) Deduct or add amounts, as provided under section 5747.70 6606  
of the Revised Code, related to contributions to variable college 6607  
savings program accounts made or tuition units purchased pursuant 6608  
to Chapter 3334. of the Revised Code. 6609

(11)(a) Deduct, to the extent not otherwise allowable as a 6610  
deduction or exclusion in computing federal or Ohio adjusted gross 6611  
income for the taxable year, the amount the taxpayer paid during 6612  
the taxable year for medical care insurance and qualified 6613  
long-term care insurance for the taxpayer, the taxpayer's spouse, 6614  
and dependents. No deduction for medical care insurance under 6615  
division (A)(11) of this section shall be allowed either to any 6616  
taxpayer who is eligible to participate in any subsidized health 6617  
plan maintained by any employer of the taxpayer or of the 6618  
taxpayer's spouse, or to any taxpayer who is entitled to, or on 6619  
application would be entitled to, benefits under part A of Title 6620  
XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 6621  
301, as amended. For the purposes of division (A)(11)(a) of this 6622  
section, "subsidized health plan" means a health plan for which 6623  
the employer pays any portion of the plan's cost. The deduction 6624  
allowed under division (A)(11)(a) of this section shall be the net 6625  
of any related premium refunds, related premium reimbursements, or 6626  
related insurance premium dividends received during the taxable 6627  
year. 6628

(b) Deduct, to the extent not otherwise deducted or excluded 6629  
in computing federal or Ohio adjusted gross income during the 6630  
taxable year, the amount the taxpayer paid during the taxable 6631  
year, not compensated for by any insurance or otherwise, for 6632  
medical care of the taxpayer, the taxpayer's spouse, and 6633  
dependents, to the extent the expenses exceed seven and one-half 6634  
per cent of the taxpayer's federal adjusted gross income. 6635

(c) Deduct, to the extent not otherwise deducted or excluded 6636  
in computing federal or Ohio adjusted gross income, any amount 6637

included in federal adjusted gross income under section 105 or not 6638  
excluded under section 106 of the Internal Revenue Code solely 6639  
because it relates to an accident and health plan for a person who 6640  
otherwise would be a "qualifying relative" and thus a "dependent" 6641  
under section 152 of the Internal Revenue Code but for the fact 6642  
that the person fails to meet the income and support limitations 6643  
under section 152(d)(1)(B) and (C) of the Internal Revenue Code. 6644

(d) For purposes of division (A)(11) of this section, 6645  
"medical care" has the meaning given in section 213 of the 6646  
Internal Revenue Code, subject to the special rules, limitations, 6647  
and exclusions set forth therein, and "qualified long-term care" 6648  
has the same meaning given in section 7702B(c) of the Internal 6649  
Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) 6650  
of this section, "dependent" includes a person who otherwise would 6651  
be a "qualifying relative" and thus a "dependent" under section 6652  
152 of the Internal Revenue Code but for the fact that the person 6653  
fails to meet the income and support limitations under section 6654  
152(d)(1)(B) and (C) of the Internal Revenue Code. 6655

(12)(a) Deduct any amount included in federal adjusted gross 6656  
income solely because the amount represents a reimbursement or 6657  
refund of expenses that in any year the taxpayer had deducted as 6658  
an itemized deduction pursuant to section 63 of the Internal 6659  
Revenue Code and applicable United States department of the 6660  
treasury regulations. The deduction otherwise allowed under 6661  
division (A)(12)(a) of this section shall be reduced to the extent 6662  
the reimbursement is attributable to an amount the taxpayer 6663  
deducted under this section in any taxable year. 6664

(b) Add any amount not otherwise included in Ohio adjusted 6665  
gross income for any taxable year to the extent that the amount is 6666  
attributable to the recovery during the taxable year of any amount 6667  
deducted or excluded in computing federal or Ohio adjusted gross 6668  
income in any taxable year. 6669



(13) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year;

(b) It does not otherwise reduce the taxpayer's adjusted gross income for the current or any other taxable year.

(14) Deduct an amount equal to the deposits made to, and net investment earnings of, a medical savings account during the taxable year, in accordance with section 3924.66 of the Revised Code. The deduction allowed by division (A)(14) of this section does not apply to medical savings account deposits and earnings otherwise deducted or excluded for the current or any other taxable year from the taxpayer's federal adjusted gross income.

(15)(a) Add an amount equal to the funds withdrawn from a medical savings account during the taxable year, and the net investment earnings on those funds, when the funds withdrawn were used for any purpose other than to reimburse an account holder for, or to pay, eligible medical expenses, in accordance with section 3924.66 of the Revised Code;

(b) Add the amounts distributed from a medical savings account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year.

(16) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that such amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal adjusted gross income as required to be

reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction of the taxpayer's federal adjusted gross income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(17) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the amount deducted under division (A)(17) of this section.

(18) Beginning in taxable year 2001 but not for any taxable year beginning after December 31, 2005, if the taxpayer is married and files a joint return and the combined federal adjusted gross income of the taxpayer and the taxpayer's spouse for the taxable year does not exceed one hundred thousand dollars, or if the taxpayer is single and has a federal adjusted gross income for the taxable year not exceeding fifty thousand dollars, deduct amounts paid during the taxable year for qualified tuition and fees paid to an eligible institution for the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer, who is a resident of this state and is enrolled in or attending a program that culminates in a degree or diploma at an eligible institution. The deduction may be claimed only to the extent that qualified tuition and fees are not otherwise deducted or excluded for any taxable year from federal or Ohio adjusted gross income. The deduction may not be claimed for educational expenses for which the taxpayer claims a credit under section 5747.27 of the Revised Code.

(19) Add any reimbursement received during the taxable year of any amount the taxpayer deducted under division (A)(18) of this

section in any previous taxable year to the extent the amount is 6733  
not otherwise included in Ohio adjusted gross income. 6734

(20)(a)(i) Add five-sixths of the amount of depreciation 6735  
expense allowed by subsection (k) of section 168 of the Internal 6736  
Revenue Code, including the taxpayer's proportionate or 6737  
distributive share of the amount of depreciation expense allowed 6738  
by that subsection to a pass-through entity in which the taxpayer 6739  
has a direct or indirect ownership interest. 6740

(ii) Add five-sixths of the amount of qualifying section 179 6741  
depreciation expense, including a person's proportionate or 6742  
distributive share of the amount of qualifying section 179 6743  
depreciation expense allowed to any pass-through entity in which 6744  
the person has a direct or indirect ownership. For the purposes of 6745  
this division, "qualifying section 179 depreciation expense" means 6746  
the difference between (I) the amount of depreciation expense 6747  
directly or indirectly allowed to the taxpayer under section 179 6748  
of the Internal Revenue Code, and (II) the amount of depreciation 6749  
expense directly or indirectly allowed to the taxpayer under 6750  
section 179 of the Internal Revenue Code as that section existed 6751  
on December 31, 2002. 6752

The tax commissioner, under procedures established by the 6753  
commissioner, may waive the add-backs related to a pass-through 6754  
entity if the taxpayer owns, directly or indirectly, less than 6755  
five per cent of the pass-through entity. 6756

(b) Nothing in division (A)(20) of this section shall be 6757  
construed to adjust or modify the adjusted basis of any asset. 6758

(c) To the extent the add-back required under division 6759  
(A)(20)(a) of this section is attributable to property generating 6760  
nonbusiness income or loss allocated under section 5747.20 of the 6761  
Revised Code, the add-back shall be situated to the same location 6762  
as the nonbusiness income or loss generated by the property for 6763

the purpose of determining the credit under division (A) of 6764  
section 5747.05 of the Revised Code. Otherwise, the add-back shall 6765  
be apportioned, subject to one or more of the four alternative 6766  
methods of apportionment enumerated in section 5747.21 of the 6767  
Revised Code. 6768

(d) For the purposes of division (A) of this section, net 6769  
operating loss carryback and carryforward shall not include 6770  
five-sixths of the allowance of any net operating loss deduction 6771  
carryback or carryforward to the taxable year to the extent such 6772  
loss resulted from depreciation allowed by section 168(k) of the 6773  
Internal Revenue Code and by the qualifying section 179 6774  
depreciation expense amount. 6775

(21)(a) If the taxpayer was required to add an amount under 6776  
division (A)(20)(a) of this section for a taxable year, deduct 6777  
one-fifth of the amount so added for each of the five succeeding 6778  
taxable years. 6779

(b) If the amount deducted under division (A)(21)(a) of this 6780  
section is attributable to an add-back allocated under division 6781  
(A)(20)(c) of this section, the amount deducted shall be situated 6782  
to the same location. Otherwise, the add-back shall be apportioned 6783  
using the apportionment factors for the taxable year in which the 6784  
deduction is taken, subject to one or more of the four alternative 6785  
methods of apportionment enumerated in section 5747.21 of the 6786  
Revised Code. 6787

(c) No deduction is available under division (A)(21)(a) of 6788  
this section with regard to any depreciation allowed by section 6789  
168(k) of the Internal Revenue Code and by the qualifying section 6790  
179 depreciation expense amount to the extent that such 6791  
depreciation resulted in or increased a federal net operating loss 6792  
carryback or carryforward to a taxable year to which division 6793  
(A)(20)(d) of this section does not apply. 6794

(22) Deduct, to the extent not otherwise deducted or excluded 6795  
in computing federal or Ohio adjusted gross income for the taxable 6796  
year, the amount the taxpayer received during the taxable year as 6797  
reimbursement for life insurance premiums under section 5919.31 of 6798  
the Revised Code. 6799

(23) Deduct, to the extent not otherwise deducted or excluded 6800  
in computing federal or Ohio adjusted gross income for the taxable 6801  
year, the amount the taxpayer received during the taxable year as 6802  
a death benefit paid by the adjutant general under section 5919.33 6803  
of the Revised Code. 6804

(24) Deduct, to the extent included in federal adjusted gross 6805  
income and not otherwise allowable as a deduction or exclusion in 6806  
computing federal or Ohio adjusted gross income for the taxable 6807  
year, military pay and allowances received by the taxpayer during 6808  
the taxable year for active duty service in the United States 6809  
army, air force, navy, marine corps, or coast guard or reserve 6810  
components thereof or the national guard. The deduction may not be 6811  
claimed for military pay and allowances received by the taxpayer 6812  
while the taxpayer is stationed in this state. 6813

(25) Deduct, to the extent not otherwise allowable as a 6814  
deduction or exclusion in computing federal or Ohio adjusted gross 6815  
income for the taxable year and not otherwise compensated for by 6816  
any other source, the amount of qualified organ donation expenses 6817  
incurred by the taxpayer during the taxable year, not to exceed 6818  
ten thousand dollars. A taxpayer may deduct qualified organ 6819  
donation expenses only once for all taxable years beginning with 6820  
taxable years beginning in 2007. 6821

For the purposes of division (A)(25) of this section: 6822

(a) "Human organ" means all or any portion of a human liver, 6823  
pancreas, kidney, intestine, or lung, and any portion of human 6824  
bone marrow. 6825

(b) "Qualified organ donation expenses" means travel 6826  
expenses, lodging expenses, and wages and salary forgone by a 6827  
taxpayer in connection with the taxpayer's donation, while living, 6828  
of one or more of the taxpayer's human organs to another human 6829  
being. 6830

(26) Deduct, to the extent not otherwise deducted or excluded 6831  
in computing federal or Ohio adjusted gross income for the taxable 6832  
year, amounts received by the taxpayer as retired military 6833  
personnel pay for service in the United States army, navy, air 6834  
force, coast guard, or marine corps or reserve components thereof, 6835  
or the national guard, or received by the surviving spouse or 6836  
former spouse of such a taxpayer under the survivor benefit plan 6837  
on account of such a taxpayer's death. If the taxpayer receives 6838  
income on account of retirement paid under the federal civil 6839  
service retirement system or federal employees retirement system, 6840  
or under any successor retirement program enacted by the congress 6841  
of the United States that is established and maintained for 6842  
retired employees of the United States government, and such 6843  
retirement income is based, in whole or in part, on credit for the 6844  
taxpayer's military service, the deduction allowed under this 6845  
division shall include only that portion of such retirement income 6846  
that is attributable to the taxpayer's military service, to the 6847  
extent that portion of such retirement income is otherwise 6848  
included in federal adjusted gross income and is not otherwise 6849  
deducted under this section. Any amount deducted under division 6850  
(A)(26) of this section is not included in a taxpayer's adjusted 6851  
gross income for the purposes of section 5747.055 of the Revised 6852  
Code. No amount may be deducted under division (A)(26) of this 6853  
section on the basis of which a credit was claimed under section 6854  
5747.055 of the Revised Code. 6855

(27) Deduct, to the extent not otherwise deducted or excluded 6856  
in computing federal or Ohio adjusted gross income for the taxable 6857

year, the amount the taxpayer received during the taxable year 6858  
from the military injury relief fund created in section 5101.98 of 6859  
the Revised Code. 6860

(28) Deduct, to the extent not otherwise deducted or excluded 6861  
in computing federal or Ohio adjusted gross income for the taxable 6862  
year, the amount the taxpayer received as a veterans bonus during 6863  
the taxable year from the Ohio department of veterans services as 6864  
authorized by Section 2r of Article VIII, Ohio Constitution. 6865

(29) Deduct, to the extent not otherwise deducted or excluded 6866  
in computing federal or Ohio adjusted gross income for the taxable 6867  
year, any loss from wagering transactions that is allowed as an 6868  
itemized deduction under section 165 of the Internal Revenue Code 6869  
and that the taxpayer deducted in computing federal taxable 6870  
income. 6871

(B) "Business income" means income, including gain or loss, 6872  
arising from transactions, activities, and sources in the regular 6873  
course of a trade or business and includes income, gain, or loss 6874  
from real property, tangible property, and intangible property if 6875  
the acquisition, rental, management, and disposition of the 6876  
property constitute integral parts of the regular course of a 6877  
trade or business operation. "Business income" includes income, 6878  
including gain or loss, from a partial or complete liquidation of 6879  
a business, including, but not limited to, gain or loss from the 6880  
sale or other disposition of goodwill. 6881

(C) "Nonbusiness income" means all income other than business 6882  
income and may include, but is not limited to, compensation, rents 6883  
and royalties from real or tangible personal property, capital 6884  
gains, interest, dividends and distributions, patent or copyright 6885  
royalties, or lottery winnings, prizes, and awards. 6886

(D) "Compensation" means any form of remuneration paid to an 6887  
employee for personal services. 6888

(E) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.

(F) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.

(G) "Individual" means any natural person.

(H) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.

(I) "Resident" means any of the following, provided that division (I)(3) of this section applies only to taxable years of a trust beginning in 2002 or thereafter:

(1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code;

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I)(2) of this section.

(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part.

For the purposes of division (I)(3) of this section:

(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following:

(i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I)(3)(e)(i) or (ii) of this



section; 6919

(ii) A person who was domiciled in this state for the 6920  
purposes of this chapter when the person directly or indirectly 6921  
transferred assets to an irrevocable trust, but only if at least 6922  
one of the trust's qualifying beneficiaries is domiciled in this 6923  
state for the purposes of this chapter during all or some portion 6924  
of the trust's current taxable year; 6925

(iii) A person who was domiciled in this state for the 6926  
purposes of this chapter when the trust document or instrument or 6927  
part of the trust document or instrument became irrevocable, but 6928  
only if at least one of the trust's qualifying beneficiaries is a 6929  
resident domiciled in this state for the purposes of this chapter 6930  
during all or some portion of the trust's current taxable year. If 6931  
a trust document or instrument became irrevocable upon the death 6932  
of a person who at the time of death was domiciled in this state 6933  
for purposes of this chapter, that person is a person described in 6934  
division (I)(3)(a)(iii) of this section. 6935

(b) A trust is irrevocable to the extent that the transferor 6936  
is not considered to be the owner of the net assets of the trust 6937  
under sections 671 to 678 of the Internal Revenue Code. 6938

(c) With respect to a trust other than a charitable lead 6939  
trust, "qualifying beneficiary" has the same meaning as "potential 6940  
current beneficiary" as defined in section 1361(e)(2) of the 6941  
Internal Revenue Code, and with respect to a charitable lead trust 6942  
"qualifying beneficiary" is any current, future, or contingent 6943  
beneficiary, but with respect to any trust "qualifying 6944  
beneficiary" excludes a person or a governmental entity or 6945  
instrumentality to any of which a contribution would qualify for 6946  
the charitable deduction under section 170 of the Internal Revenue 6947  
Code. 6948

(d) For the purposes of division (I)(3)(a) of this section, 6949

the extent to which a trust consists directly or indirectly, in 6950  
whole or in part, of assets, net of any related liabilities, that 6951  
were transferred directly or indirectly, in whole or part, to the 6952  
trust by any of the sources enumerated in that division shall be 6953  
ascertained by multiplying the fair market value of the trust's 6954  
assets, net of related liabilities, by the qualifying ratio, which 6955  
shall be computed as follows: 6956

(i) The first time the trust receives assets, the numerator 6957  
of the qualifying ratio is the fair market value of those assets 6958  
at that time, net of any related liabilities, from sources 6959  
enumerated in division (I)(3)(a) of this section. The denominator 6960  
of the qualifying ratio is the fair market value of all the 6961  
trust's assets at that time, net of any related liabilities. 6962

(ii) Each subsequent time the trust receives assets, a 6963  
revised qualifying ratio shall be computed. The numerator of the 6964  
revised qualifying ratio is the sum of (1) the fair market value 6965  
of the trust's assets immediately prior to the subsequent 6966  
transfer, net of any related liabilities, multiplied by the 6967  
qualifying ratio last computed without regard to the subsequent 6968  
transfer, and (2) the fair market value of the subsequently 6969  
transferred assets at the time transferred, net of any related 6970  
liabilities, from sources enumerated in division (I)(3)(a) of this 6971  
section. The denominator of the revised qualifying ratio is the 6972  
fair market value of all the trust's assets immediately after the 6973  
subsequent transfer, net of any related liabilities. 6974

(iii) Whether a transfer to the trust is by or from any of 6975  
the sources enumerated in division (I)(3)(a) of this section shall 6976  
be ascertained without regard to the domicile of the trust's 6977  
beneficiaries. 6978

(e) For the purposes of division (I)(3)(a)(i) of this 6979  
section: 6980

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the

transferor and either the decedent or the estate of the decedent 7012  
at any time prior to the date of the decedent's death, and the 7013  
decedent was domiciled in this state at the time of death for 7014  
purposes of the taxes levied under Chapter 5731. of the Revised 7015  
Code. 7016

(iv) The transfer is made to a trust on account of a 7017  
contractual relationship existing directly or indirectly between 7018  
the transferor and another person who at the time of the 7019  
decedent's death was domiciled in this state for purposes of this 7020  
chapter. 7021

(v) The transfer is made to a trust on account of the will of 7022  
a testator who was domiciled in this state at the time of the 7023  
testator's death for purposes of the taxes levied under Chapter 7024  
5731. of the Revised Code. 7025

(vi) The transfer is made to a trust created by or caused to 7026  
be created by a court, and the trust was directly or indirectly 7027  
created in connection with or as a result of the death of an 7028  
individual who, for purposes of the taxes levied under Chapter 7029  
5731. of the Revised Code, was domiciled in this state at the time 7030  
of the individual's death. 7031

(g) The tax commissioner may adopt rules to ascertain the 7032  
part of a trust residing in this state. 7033

(J) "Nonresident" means an individual or estate that is not a 7034  
resident. An individual who is a resident for only part of a 7035  
taxable year is a nonresident for the remainder of that taxable 7036  
year. 7037

(K) "Pass-through entity" has the same meaning as in section 7038  
5733.04 of the Revised Code. 7039

(L) "Return" means the notifications and reports required to 7040  
be filed pursuant to this chapter for the purpose of reporting the 7041  
tax due and includes declarations of estimated tax when so 7042

required.	7043
(M) "Taxable year" means the calendar year or the taxpayer's	7044
fiscal year ending during the calendar year, or fractional part	7045
thereof, upon which the adjusted gross income is calculated	7046
pursuant to this chapter.	7047
(N) "Taxpayer" means any person subject to the tax imposed by	7048
section 5747.02 of the Revised Code or any pass-through entity	7049
that makes the election under division (D) of section 5747.08 of	7050
the Revised Code.	7051
(O) "Dependents" means dependents as defined in the Internal	7052
Revenue Code and as claimed in the taxpayer's federal income tax	7053
return for the taxable year or which the taxpayer would have been	7054
permitted to claim had the taxpayer filed a federal income tax	7055
return.	7056
(P) "Principal county of employment" means, in the case of a	7057
nonresident, the county within the state in which a taxpayer	7058
performs services for an employer or, if those services are	7059
performed in more than one county, the county in which the major	7060
portion of the services are performed.	7061
(Q) As used in sections 5747.50 to 5747.55 of the Revised	7062
Code:	7063
(1) "Subdivision" means any county, municipal corporation,	7064
park district, or township.	7065
(2) "Essential local government purposes" includes all	7066
functions that any subdivision is required by general law to	7067
exercise, including like functions that are exercised under a	7068
charter adopted pursuant to the Ohio Constitution.	7069
(R) "Overpayment" means any amount already paid that exceeds	7070
the figure determined to be the correct amount of the tax.	7071
(S) "Taxable income" or "Ohio taxable income" applies only to	7072

estates and trusts, and means federal taxable income, as defined 7073  
and used in the Internal Revenue Code, adjusted as follows: 7074

(1) Add interest or dividends, net of ordinary, necessary, 7075  
and reasonable expenses not deducted in computing federal taxable 7076  
income, on obligations or securities of any state or of any 7077  
political subdivision or authority of any state, other than this 7078  
state and its subdivisions and authorities, but only to the extent 7079  
that such net amount is not otherwise includible in Ohio taxable 7080  
income and is described in either division (S)(1)(a) or (b) of 7081  
this section: 7082

(a) The net amount is not attributable to the S portion of an 7083  
electing small business trust and has not been distributed to 7084  
beneficiaries for the taxable year; 7085

(b) The net amount is attributable to the S portion of an 7086  
electing small business trust for the taxable year. 7087

(2) Add interest or dividends, net of ordinary, necessary, 7088  
and reasonable expenses not deducted in computing federal taxable 7089  
income, on obligations of any authority, commission, 7090  
instrumentality, territory, or possession of the United States to 7091  
the extent that the interest or dividends are exempt from federal 7092  
income taxes but not from state income taxes, but only to the 7093  
extent that such net amount is not otherwise includible in Ohio 7094  
taxable income and is described in either division (S)(1)(a) or 7095  
(b) of this section; 7096

(3) Add the amount of personal exemption allowed to the 7097  
estate pursuant to section 642(b) of the Internal Revenue Code; 7098

(4) Deduct interest or dividends, net of related expenses 7099  
deducted in computing federal taxable income, on obligations of 7100  
the United States and its territories and possessions or of any 7101  
authority, commission, or instrumentality of the United States to 7102  
the extent that the interest or dividends are exempt from state 7103

taxes under the laws of the United States, but only to the extent 7104  
that such amount is included in federal taxable income and is 7105  
described in either division (S)(1)(a) or (b) of this section; 7106

(5) Deduct the amount of wages and salaries, if any, not 7107  
otherwise allowable as a deduction but that would have been 7108  
allowable as a deduction in computing federal taxable income for 7109  
the taxable year, had the targeted jobs credit allowed under 7110  
sections 38, 51, and 52 of the Internal Revenue Code not been in 7111  
effect, but only to the extent such amount relates either to 7112  
income included in federal taxable income for the taxable year or 7113  
to income of the S portion of an electing small business trust for 7114  
the taxable year; 7115

(6) Deduct any interest or interest equivalent, net of 7116  
related expenses deducted in computing federal taxable income, on 7117  
public obligations and purchase obligations, but only to the 7118  
extent that such net amount relates either to income included in 7119  
federal taxable income for the taxable year or to income of the S 7120  
portion of an electing small business trust for the taxable year; 7121

(7) Add any loss or deduct any gain resulting from sale, 7122  
exchange, or other disposition of public obligations to the extent 7123  
that such loss has been deducted or such gain has been included in 7124  
computing either federal taxable income or income of the S portion 7125  
of an electing small business trust for the taxable year; 7126

(8) Except in the case of the final return of an estate, add 7127  
any amount deducted by the taxpayer on both its Ohio estate tax 7128  
return pursuant to section 5731.14 of the Revised Code, and on its 7129  
federal income tax return in determining federal taxable income; 7130

(9)(a) Deduct any amount included in federal taxable income 7131  
solely because the amount represents a reimbursement or refund of 7132  
expenses that in a previous year the decedent had deducted as an 7133  
itemized deduction pursuant to section 63 of the Internal Revenue 7134

Code and applicable treasury regulations. The deduction otherwise 7135  
allowed under division (S)(9)(a) of this section shall be reduced 7136  
to the extent the reimbursement is attributable to an amount the 7137  
taxpayer or decedent deducted under this section in any taxable 7138  
year. 7139

(b) Add any amount not otherwise included in Ohio taxable 7140  
income for any taxable year to the extent that the amount is 7141  
attributable to the recovery during the taxable year of any amount 7142  
deducted or excluded in computing federal or Ohio taxable income 7143  
in any taxable year, but only to the extent such amount has not 7144  
been distributed to beneficiaries for the taxable year. 7145

(10) Deduct any portion of the deduction described in section 7146  
1341(a)(2) of the Internal Revenue Code, for repaying previously 7147  
reported income received under a claim of right, that meets both 7148  
of the following requirements: 7149

(a) It is allowable for repayment of an item that was 7150  
included in the taxpayer's taxable income or the decedent's 7151  
adjusted gross income for a prior taxable year and did not qualify 7152  
for a credit under division (A) or (B) of section 5747.05 of the 7153  
Revised Code for that year. 7154

(b) It does not otherwise reduce the taxpayer's taxable 7155  
income or the decedent's adjusted gross income for the current or 7156  
any other taxable year. 7157

(11) Add any amount claimed as a credit under section 7158  
5747.059 of the Revised Code to the extent that the amount 7159  
satisfies either of the following: 7160

(a) The amount was deducted or excluded from the computation 7161  
of the taxpayer's federal taxable income as required to be 7162  
reported for the taxpayer's taxable year under the Internal 7163  
Revenue Code; 7164

(b) The amount resulted in a reduction in the taxpayer's 7165



federal taxable income as required to be reported for any of the 7166  
taxpayer's taxable years under the Internal Revenue Code. 7167

(12) Deduct any amount, net of related expenses deducted in 7168  
computing federal taxable income, that a trust is required to 7169  
report as farm income on its federal income tax return, but only 7170  
if the assets of the trust include at least ten acres of land 7171  
satisfying the definition of "land devoted exclusively to 7172  
agricultural use" under section 5713.30 of the Revised Code, 7173  
regardless of whether the land is valued for tax purposes as such 7174  
land under sections 5713.30 to 5713.38 of the Revised Code. If the 7175  
trust is a pass-through entity investor, section 5747.231 of the 7176  
Revised Code applies in ascertaining if the trust is eligible to 7177  
claim the deduction provided by division (S)(12) of this section 7178  
in connection with the pass-through entity's farm income. 7179

Except for farm income attributable to the S portion of an 7180  
electing small business trust, the deduction provided by division 7181  
(S)(12) of this section is allowed only to the extent that the 7182  
trust has not distributed such farm income. Division (S)(12) of 7183  
this section applies only to taxable years of a trust beginning in 7184  
2002 or thereafter. 7185

(13) Add the net amount of income described in section 641(c) 7186  
of the Internal Revenue Code to the extent that amount is not 7187  
included in federal taxable income. 7188

(14) Add or deduct the amount the taxpayer would be required 7189  
to add or deduct under division (A)(20) or (21) of this section if 7190  
the taxpayer's Ohio taxable income were computed in the same 7191  
manner as an individual's Ohio adjusted gross income is computed 7192  
under this section. In the case of a trust, division (S)(14) of 7193  
this section applies only to any of the trust's taxable years 7194  
beginning in 2002 or thereafter. 7195

(T) "School district income" and "school district income tax" 7196

have the same meanings as in section 5748.01 of the Revised Code. 7197

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) 7198  
of this section, "public obligations," "purchase obligations," and 7199  
"interest or interest equivalent" have the same meanings as in 7200  
section 5709.76 of the Revised Code. 7201

(V) "Limited liability company" means any limited liability 7202  
company formed under Chapter 1705. of the Revised Code or under 7203  
the laws of any other state. 7204

(W) "Pass-through entity investor" means any person who, 7205  
during any portion of a taxable year of a pass-through entity, is 7206  
a partner, member, shareholder, or equity investor in that 7207  
pass-through entity. 7208

(X) "Banking day" has the same meaning as in section 1304.01 7209  
of the Revised Code. 7210

(Y) "Month" means a calendar month. 7211

(Z) "Quarter" means the first three months, the second three 7212  
months, the third three months, or the last three months of the 7213  
taxpayer's taxable year. 7214

(AA)(1) "Eligible institution" means a state university or 7215  
state institution of higher education as defined in section 7216  
3345.011 of the Revised Code, or a private, nonprofit college, 7217  
university, or other post-secondary institution located in this 7218  
state that possesses a certificate of authorization issued by the 7219  
Ohio board of regents pursuant to Chapter 1713. of the Revised 7220  
Code or a certificate of registration issued by the state board of 7221  
career colleges and schools under Chapter 3332. of the Revised 7222  
Code. 7223

(2) "Qualified tuition and fees" means tuition and fees 7224  
imposed by an eligible institution as a condition of enrollment or 7225  
attendance, not exceeding two thousand five hundred dollars in 7226

each of the individual's first two years of post-secondary 7227  
education. If the individual is a part-time student, "qualified 7228  
tuition and fees" includes tuition and fees paid for the academic 7229  
equivalent of the first two years of post-secondary education 7230  
during a maximum of five taxable years, not exceeding a total of 7231  
five thousand dollars. "Qualified tuition and fees" does not 7232  
include: 7233

(a) Expenses for any course or activity involving sports, 7234  
games, or hobbies unless the course or activity is part of the 7235  
individual's degree or diploma program; 7236

(b) The cost of books, room and board, student activity fees, 7237  
athletic fees, insurance expenses, or other expenses unrelated to 7238  
the individual's academic course of instruction; 7239

(c) Tuition, fees, or other expenses paid or reimbursed 7240  
through an employer, scholarship, grant in aid, or other 7241  
educational benefit program. 7242

(BB)(1) "Modified business income" means the business income 7243  
included in a trust's Ohio taxable income after such taxable 7244  
income is first reduced by the qualifying trust amount, if any. 7245

(2) "Qualifying trust amount" of a trust means capital gains 7246  
and losses from the sale, exchange, or other disposition of equity 7247  
or ownership interests in, or debt obligations of, a qualifying 7248  
investee to the extent included in the trust's Ohio taxable 7249  
income, but only if the following requirements are satisfied: 7250

(a) The book value of the qualifying investee's physical 7251  
assets in this state and everywhere, as of the last day of the 7252  
qualifying investee's fiscal or calendar year ending immediately 7253  
prior to the date on which the trust recognizes the gain or loss, 7254  
is available to the trust. 7255

(b) The requirements of section 5747.011 of the Revised Code 7256  
are satisfied for the trust's taxable year in which the trust 7257

recognizes the gain or loss. 7258

Any gain or loss that is not a qualifying trust amount is 7259  
modified business income, qualifying investment income, or 7260  
modified nonbusiness income, as the case may be. 7261

(3) "Modified nonbusiness income" means a trust's Ohio 7262  
taxable income other than modified business income, other than the 7263  
qualifying trust amount, and other than qualifying investment 7264  
income, as defined in section 5747.012 of the Revised Code, to the 7265  
extent such qualifying investment income is not otherwise part of 7266  
modified business income. 7267

(4) "Modified Ohio taxable income" applies only to trusts, 7268  
and means the sum of the amounts described in divisions (BB)(4)(a) 7269  
to (c) of this section: 7270

(a) The fraction, calculated under section 5747.013, and 7271  
applying section 5747.231 of the Revised Code, multiplied by the 7272  
sum of the following amounts: 7273

(i) The trust's modified business income; 7274

(ii) The trust's qualifying investment income, as defined in 7275  
section 5747.012 of the Revised Code, but only to the extent the 7276  
qualifying investment income does not otherwise constitute 7277  
modified business income and does not otherwise constitute a 7278  
qualifying trust amount. 7279

(b) The qualifying trust amount multiplied by a fraction, the 7280  
numerator of which is the sum of the book value of the qualifying 7281  
investee's physical assets in this state on the last day of the 7282  
qualifying investee's fiscal or calendar year ending immediately 7283  
prior to the day on which the trust recognizes the qualifying 7284  
trust amount, and the denominator of which is the sum of the book 7285  
value of the qualifying investee's total physical assets 7286  
everywhere on the last day of the qualifying investee's fiscal or 7287  
calendar year ending immediately prior to the day on which the 7288

trust recognizes the qualifying trust amount. If, for a taxable 7289  
year, the trust recognizes a qualifying trust amount with respect 7290  
to more than one qualifying investee, the amount described in 7291  
division (BB)(4)(b) of this section shall equal the sum of the 7292  
products so computed for each such qualifying investee. 7293

(c)(i) With respect to a trust or portion of a trust that is 7294  
a resident as ascertained in accordance with division (I)(3)(d) of 7295  
this section, its modified nonbusiness income. 7296

(ii) With respect to a trust or portion of a trust that is 7297  
not a resident as ascertained in accordance with division 7298  
(I)(3)(d) of this section, the amount of its modified nonbusiness 7299  
income satisfying the descriptions in divisions (B)(2) to (5) of 7300  
section 5747.20 of the Revised Code, except as otherwise provided 7301  
in division (BB)(4)(c)(ii) of this section. With respect to a 7302  
trust or portion of a trust that is not a resident as ascertained 7303  
in accordance with division (I)(3)(d) of this section, the trust's 7304  
portion of modified nonbusiness income recognized from the sale, 7305  
exchange, or other disposition of a debt interest in or equity 7306  
interest in a section 5747.212 entity, as defined in section 7307  
5747.212 of the Revised Code, without regard to division (A) of 7308  
that section, shall not be allocated to this state in accordance 7309  
with section 5747.20 of the Revised Code but shall be apportioned 7310  
to this state in accordance with division (B) of section 5747.212 7311  
of the Revised Code without regard to division (A) of that 7312  
section. 7313

If the allocation and apportionment of a trust's income under 7314  
divisions (BB)(4)(a) and (c) of this section do not fairly 7315  
represent the modified Ohio taxable income of the trust in this 7316  
state, the alternative methods described in division (C) of 7317  
section 5747.21 of the Revised Code may be applied in the manner 7318  
and to the same extent provided in that section. 7319

(5)(a) Except as set forth in division (BB)(5)(b) of this 7320

section, "qualifying investee" means a person in which a trust has  
an equity or ownership interest, or a person or unit of government  
the debt obligations of either of which are owned by a trust. For  
the purposes of division (BB)(2)(a) of this section and for the  
purpose of computing the fraction described in division (BB)(4)(b)  
of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying  
controlled group on the last day of the qualifying investee's  
fiscal or calendar year ending immediately prior to the date on  
which the trust recognizes the gain or loss, then "qualifying  
investee" includes all persons in the qualifying controlled group  
on such last day.

(ii) If the qualifying investee, or if the qualifying  
investee and any members of the qualifying controlled group of  
which the qualifying investee is a member on the last day of the  
qualifying investee's fiscal or calendar year ending immediately  
prior to the date on which the trust recognizes the gain or loss,  
separately or cumulatively own, directly or indirectly, on the  
last day of the qualifying investee's fiscal or calendar year  
ending immediately prior to the date on which the trust recognizes  
the qualifying trust amount, more than fifty per cent of the  
equity of a pass-through entity, then the qualifying investee and  
the other members are deemed to own the proportionate share of the  
pass-through entity's physical assets which the pass-through  
entity directly or indirectly owns on the last day of the  
pass-through entity's calendar or fiscal year ending within or  
with the last day of the qualifying investee's fiscal or calendar  
year ending immediately prior to the date on which the trust  
recognizes the qualifying trust amount.

(iii) For the purposes of division (BB)(5)(a)(iii) of this  
section, "upper level pass-through entity" means a pass-through  
entity directly or indirectly owning any equity of another

pass-through entity, and "lower level pass-through entity" means 7353  
that other pass-through entity. 7354

An upper level pass-through entity, whether or not it is also 7355  
a qualifying investee, is deemed to own, on the last day of the 7356  
upper level pass-through entity's calendar or fiscal year, the 7357  
proportionate share of the lower level pass-through entity's 7358  
physical assets that the lower level pass-through entity directly 7359  
or indirectly owns on the last day of the lower level pass-through 7360  
entity's calendar or fiscal year ending within or with the last 7361  
day of the upper level pass-through entity's fiscal or calendar 7362  
year. If the upper level pass-through entity directly and 7363  
indirectly owns less than fifty per cent of the equity of the 7364  
lower level pass-through entity on each day of the upper level 7365  
pass-through entity's calendar or fiscal year in which or with 7366  
which ends the calendar or fiscal year of the lower level 7367  
pass-through entity and if, based upon clear and convincing 7368  
evidence, complete information about the location and cost of the 7369  
physical assets of the lower pass-through entity is not available 7370  
to the upper level pass-through entity, then solely for purposes 7371  
of ascertaining if a gain or loss constitutes a qualifying trust 7372  
amount, the upper level pass-through entity shall be deemed as 7373  
owning no equity of the lower level pass-through entity for each 7374  
day during the upper level pass-through entity's calendar or 7375  
fiscal year in which or with which ends the lower level 7376  
pass-through entity's calendar or fiscal year. Nothing in division 7377  
(BB)(5)(a)(iii) of this section shall be construed to provide for 7378  
any deduction or exclusion in computing any trust's Ohio taxable 7379  
income. 7380

(b) With respect to a trust that is not a resident for the 7381  
taxable year and with respect to a part of a trust that is not a 7382  
resident for the taxable year, "qualifying investee" for that 7383  
taxable year does not include a C corporation if both of the 7384

following apply: 7385

(i) During the taxable year the trust or part of the trust 7386  
recognizes a gain or loss from the sale, exchange, or other 7387  
disposition of equity or ownership interests in, or debt 7388  
obligations of, the C corporation. 7389

(ii) Such gain or loss constitutes nonbusiness income. 7390

(6) "Available" means information is such that a person is 7391  
able to learn of the information by the due date plus extensions, 7392  
if any, for filing the return for the taxable year in which the 7393  
trust recognizes the gain or loss. 7394

(CC) "Qualifying controlled group" has the same meaning as in 7395  
section 5733.04 of the Revised Code. 7396

(DD) "Related member" has the same meaning as in section 7397  
5733.042 of the Revised Code. 7398

(EE)(1) For the purposes of division (EE) of this section: 7399

(a) "Qualifying person" means any person other than a 7400  
qualifying corporation. 7401

(b) "Qualifying corporation" means any person classified for 7402  
federal income tax purposes as an association taxable as a 7403  
corporation, except either of the following: 7404

(i) A corporation that has made an election under subchapter 7405  
S, chapter one, subtitle A, of the Internal Revenue Code for its 7406  
taxable year ending within, or on the last day of, the investor's 7407  
taxable year; 7408

(ii) A subsidiary that is wholly owned by any corporation 7409  
that has made an election under subchapter S, chapter one, 7410  
subtitle A of the Internal Revenue Code for its taxable year 7411  
ending within, or on the last day of, the investor's taxable year. 7412

(2) For the purposes of this chapter, unless expressly stated 7413  
otherwise, no qualifying person indirectly owns any asset directly 7414



or indirectly owned by any qualifying corporation. 7415

(FF) For purposes of this chapter and Chapter 5751. of the 7416  
Revised Code: 7417

(1) "Trust" does not include a qualified pre-income tax 7418  
trust. 7419

(2) A "qualified pre-income tax trust" is any pre-income tax 7420  
trust that makes a qualifying pre-income tax trust election as 7421  
described in division (FF)(3) of this section. 7422

(3) A "qualifying pre-income tax trust election" is an 7423  
election by a pre-income tax trust to subject to the tax imposed 7424  
by section 5751.02 of the Revised Code the pre-income tax trust 7425  
and all pass-through entities of which the trust owns or controls, 7426  
directly, indirectly, or constructively through related interests, 7427  
five per cent or more of the ownership or equity interests. The 7428  
trustee shall notify the tax commissioner in writing of the 7429  
election on or before April 15, 2006. The election, if timely 7430  
made, shall be effective on and after January 1, 2006, and shall 7431  
apply for all tax periods and tax years until revoked by the 7432  
trustee of the trust. 7433

(4) A "pre-income tax trust" is a trust that satisfies all of 7434  
the following requirements: 7435

(a) The document or instrument creating the trust was 7436  
executed by the grantor before January 1, 1972; 7437

(b) The trust became irrevocable upon the creation of the 7438  
trust; and 7439

(c) The grantor was domiciled in this state at the time the 7440  
trust was created. 7441

**Sec. 5747.02.** (A) For the purpose of providing revenue for 7442  
the support of schools and local government functions, to provide 7443  
relief to property taxpayers, to provide revenue for the general 7444

revenue fund, and to meet the expenses of administering the tax 7445  
levied by this chapter, there is hereby levied on every 7446  
individual, trust, and estate residing in or earning or receiving 7447  
income in this state, on every individual, trust, and estate 7448  
earning or receiving lottery winnings, prizes, or awards pursuant 7449  
to Chapter 3770. of the Revised Code, on every individual, trust, 7450  
and estate earning or receiving winnings on casino gaming, and on 7451  
every individual, trust, and estate otherwise having nexus with or 7452  
in this state under the Constitution of the United States, an 7453  
annual tax measured in the case of individuals by Ohio adjusted 7454  
gross income less an exemption for the taxpayer, the taxpayer's 7455  
spouse, and each dependent as provided in section 5747.025 of the 7456  
Revised Code; measured in the case of trusts by modified Ohio 7457  
taxable income under division (D) of this section; and measured in 7458  
the case of estates by Ohio taxable income. The tax imposed by 7459  
this section on the balance thus obtained is hereby levied as 7460  
follows: 7461

(1) For taxable years beginning in 2004: 7462

OHIO ADJUSTED GROSS INCOME LESS 7463

EXEMPTIONS (INDIVIDUALS)

OR 7464

MODIFIED OHIO 7465

TAXABLE INCOME (TRUSTS) 7466

OR 7467

OHIO TAXABLE INCOME (ESTATES) TAX 7468

\$5,000 or less .743% 7469

More than \$5,000 but not more \$37.15 plus 1.486% of the amount 7470  
than \$10,000 in excess of \$5,000

More than \$10,000 but not more \$111.45 plus 2.972% of the 7471  
than \$15,000 amount in excess of \$10,000

More than \$15,000 but not more \$260.05 plus 3.715% of the 7472  
than \$20,000 amount in excess of \$15,000

More than \$20,000 but not more than \$40,000	\$445.80 plus 4.457% of the amount in excess of \$20,000	7473
More than \$40,000 but not more than \$80,000	\$1,337.20 plus 5.201% of the amount in excess of \$40,000	7474
More than \$80,000 but not more than \$100,000	\$3,417.60 plus 5.943% of the amount in excess of \$80,000	7475
More than \$100,000 but not more than \$200,000	\$4,606.20 plus 6.9% of the amount in excess of \$100,000	7476
More than \$200,000	\$11,506.20 plus 7.5% of the amount in excess of \$200,000	7477
(2) For taxable years beginning in 2005:		7478
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		7479
OR		7480
MODIFIED OHIO TAXABLE INCOME (TRUSTS)		7481
OR		7482
OHIO TAXABLE INCOME (ESTATES)	TAX	7483
\$5,000 or less	.712%	7484
More than \$5,000 but not more than \$10,000	\$35.60 plus 1.424% of the amount in excess of \$5,000	7485
More than \$10,000 but not more than \$15,000	\$106.80 plus 2.847% of the amount in excess of \$10,000	7486
More than \$15,000 but not more than \$20,000	\$249.15 plus 3.559% of the amount in excess of \$15,000	7487
More than \$20,000 but not more than \$40,000	\$427.10 plus 4.27% of the amount in excess of \$20,000	7488
More than \$40,000 but not more than \$80,000	\$1,281.10 plus 4.983% of the amount in excess of \$40,000	7489
More than \$80,000 but not more than \$100,000	\$3,274.30 plus 5.693% of the amount in excess of \$80,000	7490
More than \$100,000 but not more than \$200,000	\$4,412.90 plus 6.61% of the amount in excess of \$100,000	7491
		7492

More than \$200,000	\$11,022.90 plus 7.185% of the amount in excess of \$200,000	7493
(3) For taxable years beginning in 2006:		7494
OHIO ADJUSTED GROSS INCOME LESS		7495
EXEMPTIONS (INDIVIDUALS)		
OR		7496
MODIFIED OHIO		7497
TAXABLE INCOME (TRUSTS)		7498
OR		7499
OHIO TAXABLE INCOME (ESTATES)	TAX	7500
\$5,000 or less	.681%	7501
More than \$5,000 but not more than \$10,000	\$34.05 plus 1.361% of the amount in excess of \$5,000	7502
More than \$10,000 but not more than \$15,000	\$102.10 plus 2.722% of the amount in excess of \$10,000	7503
More than \$15,000 but not more than \$20,000	\$238.20 plus 3.403% of the amount in excess of \$15,000	7504
More than \$20,000 but not more than \$40,000	\$408.35 plus 4.083% of the amount in excess of \$20,000	7505
More than \$40,000 but not more than \$80,000	\$1,224.95 plus 4.764% of the amount in excess of \$40,000	7506
More than \$80,000 but not more than \$100,000	\$3,130.55 plus 5.444% of the amount in excess of \$80,000	7507
More than \$100,000 but not more than \$200,000	\$4,219.35 plus 6.32% of the amount in excess of \$100,000	7508
More than \$200,000	\$10,539.35 plus 6.87% of the amount in excess of \$200,000	7509
(4) For taxable years beginning in 2007:		7510
OHIO ADJUSTED GROSS INCOME LESS		7511
EXEMPTIONS (INDIVIDUALS)		
OR		7512
MODIFIED OHIO		7513

TAXABLE INCOME (TRUSTS)		7514
OR		7515
OHIO TAXABLE INCOME (ESTATES)	TAX	7516
\$5,000 or less	.649%	7517
More than \$5,000 but not more than \$10,000	\$32.45 plus 1.299% of the amount in excess of \$5,000	7518
More than \$10,000 but not more than \$15,000	\$97.40 plus 2.598% of the amount in excess of \$10,000	7519
More than \$15,000 but not more than \$20,000	\$227.30 plus 3.247% of the amount in excess of \$15,000	7520
More than \$20,000 but not more than \$40,000	\$389.65 plus 3.895% of the amount in excess of \$20,000	7521
More than \$40,000 but not more than \$80,000	\$1,168.65 plus 4.546% of the amount in excess of \$40,000	7522
More than \$80,000 but not more than \$100,000	\$2,987.05 plus 5.194% of the amount in excess of \$80,000	7523
More than \$100,000 but not more than \$200,000	\$4,025.85 plus 6.031% of the amount in excess of \$100,000	7524
More than \$200,000	\$10,056.85 plus 6.555% of the amount in excess of \$200,000	7525
(5) For taxable years beginning in 2008, 2009, or 2010:		7526
OHIO ADJUSTED GROSS INCOME LESS		7527
EXEMPTIONS (INDIVIDUALS)		
OR		7528
MODIFIED OHIO		7529
TAXABLE INCOME (TRUSTS)		7530
OR		7531
OHIO TAXABLE INCOME (ESTATES)	TAX	7532
\$5,000 or less	.618%	7533
More than \$5,000 but not more than \$10,000	\$30.90 plus 1.236% of the amount in excess of \$5,000	7534
More than \$10,000 but not more than \$15,000	\$92.70 plus 2.473% of the amount in excess of \$10,000	7535

More than \$15,000 but not more than \$20,000	\$216.35 plus 3.091% of the amount in excess of \$15,000	7536
More than \$20,000 but not more than \$40,000	\$370.90 plus 3.708% of the amount in excess of \$20,000	7537
More than \$40,000 but not more than \$80,000	\$1,112.50 plus 4.327% of the amount in excess of \$40,000	7538
More than \$80,000 but not more than \$100,000	\$2,843.30 plus 4.945% of the amount in excess of \$80,000	7539
More than \$100,000 but not more than \$200,000	\$3,832.30 plus 5.741% of the amount in excess of \$100,000	7540
More than \$200,000	\$9,573.30 plus 6.24% of the amount in excess of \$200,000	7541
(6) For taxable years beginning in 2011 or thereafter:		7542
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		7543
OR		7544
MODIFIED OHIO		7545
TAXABLE INCOME (TRUSTS)		7546
OR		7547
OHIO TAXABLE INCOME (ESTATES)	TAX	7548
\$5,000 or less	.587%	7549
More than \$5,000 but not more than \$10,000	\$29.35 plus 1.174% of the amount in excess of \$5,000	7550
More than \$10,000 but not more than \$15,000	\$88.05 plus 2.348% of the amount in excess of \$10,000	7551
More than \$15,000 but not more than \$20,000	\$205.45 plus 2.935% of the amount in excess of \$15,000	7552
More than \$20,000 but not more than \$40,000	\$352.20 plus 3.521% of the amount in excess of \$20,000	7553
More than \$40,000 but not more than \$80,000	\$1,056.40 plus 4.109% of the amount in excess of \$40,000	7554
More than \$80,000 but not more than \$100,000	\$2,700.00 plus 4.695% of the amount in excess of \$80,000	7555

More than \$100,000 but not more than \$200,000	\$3,639.00 plus 5.451% of the amount in excess of \$100,000	7556
More than \$200,000	\$9,090.00 plus 5.925% of the amount in excess of \$200,000	7557

In July of each year, beginning in 2010, the tax commissioner shall adjust the income amounts prescribed in this division by multiplying the percentage increase in the gross domestic product deflator computed that year under section 5747.025 of the Revised Code by each of the income amounts resulting from the adjustment under this division in the preceding year, adding the resulting product to the corresponding income amount resulting from the adjustment in the preceding year, and rounding the resulting sum to the nearest multiple of fifty dollars. The tax commissioner also shall recompute each of the tax dollar amounts to the extent necessary to reflect the adjustment of the income amounts. The rates of taxation shall not be adjusted.

The adjusted amounts apply to taxable years beginning in the calendar year in which the adjustments are made. The tax commissioner shall not make such adjustments in any year in which the amount resulting from the adjustment would be less than the amount resulting from the adjustment in the preceding year.

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

(C) The levy of this tax on income does not prevent a municipal corporation, a joint economic development zone created under section 715.691, or a joint economic development district created under section 715.70 or 715.71 or sections 715.72 to

715.81 of the Revised Code from levying a tax on income. 7586

(D) This division applies only to taxable years of a trust 7587  
beginning in 2002 or thereafter. 7588

(1) The tax imposed by this section on a trust shall be 7589  
computed by multiplying the Ohio modified taxable income of the 7590  
trust by the rates prescribed by division (A) of this section. 7591

(2) A nonresident trust may claim a credit against the tax 7592  
computed under division (D) of this section equal to the lesser of 7593  
(1) the tax paid to another state or the District of Columbia on 7594  
the nonresident trust's modified nonbusiness income, other than 7595  
the portion of the nonresident trust's nonbusiness income that is 7596  
qualifying investment income as defined in section 5747.012 of the 7597  
Revised Code, or (2) the effective tax rate, based on modified 7598  
Ohio taxable income, multiplied by the nonresident trust's 7599  
modified nonbusiness income other than the portion of the 7600  
nonresident trust's nonbusiness income that is qualifying 7601  
investment income. The credit applies before any other applicable 7602  
credits. 7603

(3) The credits enumerated in divisions (A)(1) to (13) of 7604  
section 5747.98 of the Revised Code do not apply to a trust 7605  
subject to division (D) of this section. Any credits enumerated in 7606  
other divisions of section 5747.98 of the Revised Code apply to a 7607  
trust subject to division (D) of this section. To the extent that 7608  
the trust distributes income for the taxable year for which a 7609  
credit is available to the trust, the credit shall be shared by 7610  
the trust and its beneficiaries. The tax commissioner and the 7611  
trust shall be guided by applicable regulations of the United 7612  
States treasury regarding the sharing of credits. 7613

(E) For the purposes of this section, "trust" means any trust 7614  
described in Subchapter J of Chapter 1 of the Internal Revenue 7615  
Code, excluding trusts that are not irrevocable as defined in 7616



division (I)(3)(b) of section 5747.01 of the Revised Code and that 7617  
have no modified Ohio taxable income for the taxable year, 7618  
charitable remainder trusts, qualified funeral trusts and preneed 7619  
funeral contract trusts established pursuant to sections 4717.31 7620  
to 4717.38 of the Revised Code that are not qualified funeral 7621  
trusts, endowment and perpetual care trusts, qualified settlement 7622  
trusts and funds, designated settlement trusts and funds, and 7623  
trusts exempted from taxation under section 501(a) of the Internal 7624  
Revenue Code. 7625

Sec. 5747.063. (A)(1) If a person's winnings at a casino 7626  
facility are an amount for which reporting to the internal revenue 7627  
service of the amount is required by 26 U.S.C. 6041 or a 7628  
subsequent, analogous section of the Internal Revenue Code, the 7629  
casino operator shall deduct and withhold Ohio income tax from the 7630  
person's winnings at a rate of six per cent of the amount won. A 7631  
person's amount of winnings shall be determined each time the 7632  
person exchanges amounts won in tokens, chips, casino credit, or 7633  
other pre-paid representations of value for cash or a cash 7634  
equivalent. The casino operator shall issue, to a person from 7635  
whose winnings an amount has been deducted and withheld, a receipt 7636  
for the amount deducted and withheld, and also shall obtain from 7637  
the person additional information that will be necessary for the 7638  
casino operator to prepare the returns required by this section. 7639

(2) If a person's winnings at a casino facility require 7640  
reporting to the internal revenue service under division (A)(1) of 7641  
this section, the casino operator also shall require the person to 7642  
state in writing, under penalty of falsification, whether the 7643  
person is in default under a support order. 7644

(B) Amounts deducted and withheld by a casino operator are 7645  
held in trust for the benefit of the state. 7646

(1) On or before the tenth banking day of each month, the 7647

casino operator shall file a return electronically with the tax commissioner identifying the persons from whose winnings amounts were deducted and withheld and the amount of each such deduction and withholding during the preceding calendar month. With the return, the casino operator shall remit electronically to the tax commissioner all the amounts deducted and withheld during the preceding month. And together with the return and remittance, the casino operator shall transmit electronically to the tax commissioner a copy of each receipt issued, and a copy of each statement made, under divisions (A)(1) and (2) of this section.

(2) Annually on or before the thirty-first day of January, a casino operator shall file an annual return electronically with the tax commissioner indicating the total amount deducted and withheld during the preceding calendar year. The casino operator shall remit electronically with the annual return any amount that was deducted and withheld and that was not previously remitted. If the identity of a person and the amount deducted and withheld with respect to that person were omitted on a monthly return, that information shall be indicated on the annual return. And if a copy of the receipt and statement pertaining to a person was not previously transmitted to the tax commissioner, the receipt and statement shall be transmitted to the tax commissioner electronically with the annual return.

(3)(a) A casino operator who fails to file a return and remit the amounts deducted and withheld is personally liable for the amount deducted and withheld and not remitted. The tax commissioner may impose a penalty up to one thousand dollars if a return is filed late, if amounts deducted and withheld are remitted late, if a return is not filed, or if amounts deducted and withheld are not remitted. Interest accrues on past due amounts deducted and withheld at the rate prescribed in section 5703.47 of the Revised Code. The tax commissioner may collect past

due amounts deducted and withheld and penalties and interest 7680  
thereon by assessment under section 5747.13 of the Revised Code as 7681  
if they were income taxes collected by an employer. 7682

(b) If a casino operator sells the casino facility or 7683  
otherwise quits the casino business, the amounts deducted and 7684  
withheld and any penalties and interest thereon are immediately 7685  
due and payable. The successor shall withhold an amount of the 7686  
purchase money that is sufficient to cover the amounts deducted 7687  
and withheld and penalties and interest thereon until the 7688  
predecessor casino operator produces either a receipt from the tax 7689  
commissioner showing that the amounts deducted and withheld and 7690  
penalties and interest thereon have been paid or a certificate 7691  
from the tax commissioner indicating that no amounts deducted and 7692  
withheld or penalties and interest thereon are due. If the 7693  
successor fails to withhold purchase money, the successor is 7694  
personally liable for payment of the amounts deducted and withheld 7695  
and penalties and interest thereon, up to the amount of the 7696  
purchase money. 7697

(C) Annually, on or before the thirty-first day of January, a 7698  
casino operator shall issue an information return to each person 7699  
with respect to whom an amount has been deducted and withheld 7700  
during the preceding calendar year. The information return shall 7701  
show the total amount deducted from the person's winnings by the 7702  
casino operator during the preceding calendar year. 7703

(D) Amounts deducted and withheld shall be treated as a 7704  
credit against the tax imposed by section 5747.02 of the Revised 7705  
Code. The credit is refundable and shall be claimed in the order 7706  
required under section 5747.98 of the Revised Code. Only the 7707  
person for whom the amount is deducted and withheld may claim a 7708  
credit for such amount. 7709

(E) The failure of a casino operator to deduct and withhold 7710  
the required amount from a person's winnings does not relieve the 7711

person from liability for the tax imposed by section 5747.02 of 7712  
the Revised Code with respect to those winnings. And compliance 7713  
with this section does not relieve a casino operator or a person 7714  
who has winnings at a casino facility from compliance with 7715  
relevant provisions of federal tax laws. 7716

(F) The tax commissioner shall prescribe the form of the 7717  
receipt, statement, and returns required by this section. 7718

**Sec. 5747.20.** This section applies solely for the purposes of 7719  
computing the credit allowed under division (A) of section 5747.05 7720  
of the Revised Code and computing income taxable in this state 7721  
under division (D) of section 5747.08 of the Revised Code. 7722

All items of nonbusiness income or deduction shall be 7723  
allocated in this state as follows: 7724

(A) All items of nonbusiness income or deduction taken into 7725  
account in the computation of adjusted gross income for the 7726  
taxable year by a resident shall be allocated to this state. 7727

(B) All items of nonbusiness income or deduction taken into 7728  
account in the computation of adjusted gross income for the 7729  
taxable year by a nonresident shall be allocated to this state as 7730  
follows: 7731

(1) All items of compensation paid to an individual for 7732  
personal services performed in this state who was a nonresident at 7733  
the time of payment and all items of deduction directly allocated 7734  
thereto shall be allocated to this state. 7735

(2) All gains or losses from the sale of real property, 7736  
tangible personal property, or intangible property shall be 7737  
allocated as follows: 7738

(a) Capital gains or losses from the sale or other transfer 7739  
of real property are allocable to this state if the property is 7740  
located physically in this state. 7741

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

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

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

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

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

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

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

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

A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the copyright is utilized in this state if the taxpayer's domicile was in this state at the time such royalties were paid or accrued.

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

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

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

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

to this state. 7804

(6) Any item of income or deduction which has been taken into 7805  
account in the computation of adjusted gross income for the 7806  
taxable year by a nonresident and which is not otherwise 7807  
specifically allocated or apportioned pursuant to sections 5747.20 7808  
to 5747.23 of the Revised Code, including, without limitation, 7809  
interest, dividends and distributions, items of income taken into 7810  
account under the provisions of sections 401 to 425 of the 7811  
Internal Revenue Code, and benefit payments received by a 7812  
beneficiary of a supplemental unemployment trust which is referred 7813  
to in section 501(c)(17) of the Internal Revenue Code, shall not 7814  
be allocated to this state unless the taxpayer's domicile was in 7815  
this state at the time such income was paid or accrued. 7816

(7) All casino gaming winnings paid by any person licensed by 7817  
the Ohio casino control commission shall be allocated to the 7818  
state. 7819

(C) If an individual is a resident for part of the taxable 7820  
year and a nonresident for the remainder of the taxable year, all 7821  
items of nonbusiness income or deduction shall be allocated under 7822  
division (A) of this section for the part of the taxable year that 7823  
the individual is a resident and under division (B) of this 7824  
section for the part of the taxable year that the individual is a 7825  
nonresident. 7826

**Sec. 5747.98.** (A) To provide a uniform procedure for 7827  
calculating the amount of tax due under section 5747.02 of the 7828  
Revised Code, a taxpayer shall claim any credits to which the 7829  
taxpayer is entitled in the following order: 7830

(1) The retirement income credit under division (B) of 7831  
section 5747.055 of the Revised Code; 7832

(2) The senior citizen credit under division (C) of section 7833

5747.05 of the Revised Code;	7834
(3) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;	7835 7836
(4) The dependent care credit under section 5747.054 of the Revised Code;	7837 7838
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	7839 7840
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	7841 7842
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	7843 7844
(8) The low-income credit under section 5747.056 of the Revised Code;	7845 7846
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	7847 7848
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	7849 7850
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	7851 7852
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	7853 7854
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	7855 7856
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	7857 7858
(15) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	7859 7860
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	7861 7862



(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	7863 7864
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	7865 7866
(19) The job retention credit under division (B) of section 5747.058 of the Revised Code;	7867 7868
(20) The credit for selling alternative fuel under section 5747.77 of the Revised Code;	7869 7870
(21) The second credit for purchases of new manufacturing machinery and equipment and the credit for using Ohio coal under section 5747.31 of the Revised Code;	7871 7872 7873
(22) The job training credit under section 5747.39 of the Revised Code;	7874 7875
(23) The enterprise zone credit under section 5709.66 of the Revised Code;	7876 7877
(24) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	7878 7879
(25) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	7880 7881
(26) The ethanol plant investment credit under section 5747.75 of the Revised Code;	7882 7883
(27) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	7884 7885
(28) The export sales credit under section 5747.057 of the Revised Code;	7886 7887
(29) The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;	7888 7889
(30) The enterprise zone credits under section 5709.65 of the Revised Code;	7890 7891

(31) The research and development credit under section 5747.331 of the Revised Code;	7892 7893
(32) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	7894 7895
(33) The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	7896 7897
(34) The refundable jobs creation credit under division (A) of section 5747.058 of the Revised Code;	7898 7899
(35) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	7900 7901
(36) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code;	7902 7903 7904
(37) The refundable credit for tax withheld under division (B)(1) of section 5747.062 of the Revised Code;	7905 7906
(38) <u>The refundable credit for tax withheld under section 5747.063 of the Revised Code;</u>	7907 7908
<u>(39)</u> The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	7909 7910 7911
<del>(39)</del> (40) The refundable motion picture production credit under section 5747.66 of the Revised Code.	7912 7913
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (I) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to	7914 7915 7916 7917 7918 7919 7920 7921

claim, directly or indirectly, a credit more than once for a 7922  
taxable year. 7923

Sec. 5753.01. As used in Chapter 5753. of the Revised Code 7924  
and for no other purpose under Title LVII of the Revised Code: 7925

(A) "Casino facility" has the same meaning as in section 7926  
3772.01 of the Revised Code. 7927

(B) "Casino gaming" has the same meaning as in section 7928  
3772.01 of the Revised Code. 7929

(C) "Casino operator" has the same meaning as in section 7930  
3772.01 of the Revised Code. 7931

(D) "Gross casino revenue" means the total amount of money 7932  
exchanged for the purchase of chips, tokens, tickets, electronic 7933  
cards, or similar objects by casino patrons, less winnings paid to 7934  
wagerers. 7935

(E) "Person" has the same meaning as in section 3772.01 of 7936  
the Revised Code. 7937

(F) "Slot machine" has the same meaning as in section 3772.01 7938  
of the Revised Code. 7939

(G) "Table game" has the same meaning as in section 3772.01 7940  
of the Revised Code. 7941

(H) "Tax period" means one twenty-four-hour period with 7942  
regard to which a casino operator is required to pay the tax 7943  
levied by this chapter. 7944

Sec. 5753.02. For the purpose of funding the needs of cities, 7945  
counties, public school districts, law enforcement, and the horse 7946  
racing industry; funding efforts to alleviate problem gambling and 7947  
substance abuse; defraying Ohio casino control commission 7948  
operating costs; and defraying the costs of administering the tax, 7949  
a tax is levied on the gross casino revenue received by a casino 7950

operator of a casino facility at the rate of thirty-three per cent 7951  
of the casino operator's gross casino revenue at the casino 7952  
facility. The tax is in addition to any other taxes or fees 7953  
imposed under the Revised Code or other law and for which the 7954  
casino operator is liable under Section 6(C)(2) of Article XV, 7955  
Ohio Constitution. 7956

Sec. 5753.03. (A) For the purpose of receiving and 7957  
distributing, and accounting for, revenue received from the tax 7958  
levied by section 5753.02 of the Revised Code, the following funds 7959  
are created in the state treasury: 7960

(1) The casino tax revenue fund; 7961

(2) The gross casino revenue county fund; 7962

(3) The gross casino revenue county student fund; 7963

(4) The gross casino revenue host city fund; 7964

(5) The Ohio state racing commission fund; 7965

(6) The Ohio law enforcement training fund; 7966

(7) The problem casino gambling and addictions fund; 7967

(8) The casino control commission fund; 7968

(9) The casino tax administration fund. 7969

(B) All moneys collected from the tax levied under this 7970  
chapter shall be deposited into the casino tax revenue fund. 7971

(C) From the casino tax revenue fund the director of budget 7972  
and management shall transfer as needed to the tax refund fund 7973  
amounts equal to the refunds certified by the tax commissioner 7974  
under section 5753.06 of the Revised Code. 7975

(D) After making any transfers required by division (C) of 7976  
this section, but not later than the fifteenth day of the month 7977  
following the end of each calendar quarter, the director of budget 7978

and management shall transfer amounts to each fund as follows: 7979

(1) Fifty-one per cent to the gross casino revenue county 7980  
fund to make payments as required by Section 6(C)(3)(a) of Article 7981  
XV, Ohio Constitution; 7982

(2) Thirty-four per cent to the gross casino revenue county 7983  
student fund to make payments as required by Section 6(C)(3)(b) of 7984  
Article XV, Ohio Constitution; 7985

(3) Five per cent to the gross casino revenue host city fund 7986  
for the benefit of the cities in which casino facilities are 7987  
located; 7988

(4) Three per cent to the Ohio state racing commission fund 7989  
to support horse racing in this state at which the pari-mutuel 7990  
system of wagering is conducted; 7991

(5) Two per cent to the Ohio law enforcement training fund to 7992  
support law enforcement functions in the state; 7993

(6) Two per cent to the problem casino gambling and 7994  
addictions fund to support efforts to alleviate problem gambling 7995  
and substance abuse and related research in the state; 7996

(7) Three per cent to the casino control commission fund to 7997  
support the operations of the Ohio casino control commission and 7998  
to defray the cost of administering the tax levied under section 7999  
5753.02 of the Revised Code. 8000

Payments under divisions (D)(1), (2), and (3) of this section 8001  
shall be made by the end of the month following the end of the 8002  
quarterly period. The tax commissioner shall make the data 8003  
available to the director of budget and management for this 8004  
purpose. 8005

Of the money credited to the Ohio law enforcement training 8006  
fund, the director of budget and management shall distribute 8007  
eighty-five per cent of the money to the Ohio peace officer 8008

training academy and fifteen per cent of the money to the division 8009  
of criminal justice services. 8010

(E) The director of budget and management shall transfer one 8011  
per cent of the money credited to the casino control commission 8012  
fund to the casino tax administration fund. The tax commissioner 8013  
shall use the casino tax administration fund to defray the costs 8014  
incurred in administering the tax levied by this chapter. 8015

**Sec. 5753.04.** Daily each day banks are open for business, not 8016  
later than noon, a casino operator shall file a return 8017  
electronically with the tax commissioner. The return shall be in 8018  
the form required by the tax commissioner, and shall reflect the 8019  
relevant tax period. The return shall include, but is not limited 8020  
to, the amount of the casino operator's gross casino revenue for 8021  
the tax period and the amount of tax due under section 5753.02 of 8022  
the Revised Code for the tax period. The casino operator shall 8023  
remit electronically with the return the tax due. 8024

If the casino operator ceases to be a taxpayer at any time, 8025  
the casino operator shall indicate the last date for which the 8026  
casino operator was liable for the tax. The return shall include a 8027  
space for this purpose. 8028

**Sec. 5753.05.** (A)(1) A casino operator who fails to file a 8029  
return or to remit the tax due as required by section 5753.04 of 8030  
the Revised Code shall pay a penalty not to exceed the greater of 8031  
five hundred dollars or ten per cent of the tax due. 8032

(2) If the tax commissioner finds additional tax to be due, 8033  
the tax commissioner may impose an additional penalty of up to 8034  
fifteen per cent of the additional tax found to be due. A 8035  
delinquent payment of tax made as the result of a notice or an 8036  
audit is subject to the additional penalty imposed by this 8037  
division. 8038

(3) If a casino operator fails to file a return 8039  
electronically or to remit the tax electronically, the tax 8040  
commissioner may impose an additional penalty of fifty dollars or 8041  
ten per cent of the tax due as shown on the return, whichever is 8042  
greater. 8043

(B) If the tax due under section 5753.02 of the Revised Code 8044  
is not timely paid, the casino operator shall pay interest at the 8045  
rate per annum prescribed in section 5703.47 of the Revised Code 8046  
beginning on the day the tax was due through the day the tax is 8047  
paid or an assessment is issued, whichever occurs first. 8048

(C) The tax commissioner shall collect any penalty or 8049  
interest as if it were the tax levied by section 5753.02 of the 8050  
Revised Code. Penalties and interest shall be treated as if they 8051  
were revenue arising from the tax levied by section 5753.02 of the 8052  
Revised Code. 8053

(D) The tax commissioner may abate all or a portion of any 8054  
penalty imposed under this section and may adopt rules governing 8055  
abatements. 8056

(E) If a casino operator fails to file a return or remit the 8057  
tax due as required by section 5753.04 of the Revised Code within 8058  
a period of one year after the due date for filing the return or 8059  
remitting the tax, the Ohio casino control commission may suspend 8060  
the casino operator's license. 8061

**Sec. 5753.06.** (A) A casino operator may apply to the tax 8062  
commissioner for refund of the amount of taxes under section 8063  
5753.02 of the Revised Code that were overpaid, paid illegally or 8064  
erroneously, or paid on an illegal or erroneous assessment. The 8065  
application shall be on a form prescribed by the tax commissioner. 8066  
The casino operator shall provide the amount of the requested 8067  
refund along with the claimed reasons for, and documentation to 8068  
support, the issuance of a refund. The casino operator shall file 8069

the application with the tax commissioner within four years after 8070  
the date the payment was made, unless the applicant has waived the 8071  
time limitation under division (D) of section 5753.07 of the 8072  
Revised Code. In the latter event, the four-year limitation is 8073  
extended for the same period of time as the waiver. 8074

(B) Upon the filing of a refund application, the tax 8075  
commissioner shall determine the amount of refund to which the 8076  
applicant is entitled. If the amount is not less than that 8077  
claimed, the tax commissioner shall certify the amount to the 8078  
director of budget and management and treasurer of state for 8079  
payment from the tax refund fund. If the amount is less than that 8080  
claimed, the tax commissioner shall proceed under section 5703.70 8081  
of the Revised Code. 8082

(C) Interest on a refund applied for under this section, 8083  
computed at the rate provided for in section 5703.47 of the 8084  
Revised Code, shall be allowed from the later of the date the tax 8085  
was due or the date payment of the tax was made. Except as 8086  
provided in section 5753.07 of the Revised Code, the tax 8087  
commissioner may, with the consent of the casino operator, provide 8088  
for crediting against the tax due for a tax period, the amount of 8089  
any refund due the casino operator for a preceding tax period. 8090

(D) Refunds under this section are subject to offset under 8091  
section 5753.061 of the Revised Code. 8092

**Sec. 5753.061.** As used in this section, "debt to the state" 8093  
means unpaid taxes that are due the state, unpaid workers' 8094  
compensation premiums that are due, unpaid unemployment 8095  
compensation contributions that are due, unpaid unemployment 8096  
compensation payments in lieu of contributions that are due, 8097  
unpaid fees payable to the state or to the clerk of courts under 8098  
section 4505.06 of the Revised Code, incorrect medical assistance 8099



payments, or any unpaid charge, penalty, or interest arising from 8100  
any of the foregoing. A debt to the state is not a "debt to the 8101  
state" as used in this section unless the liability underlying the 8102  
debt to the state has become incontestable because the time for 8103  
appealing, reconsidering, reassessing, or otherwise questioning 8104  
the liability has expired or the liability has been finally 8105  
determined to be valid. 8106

If a casino operator who is entitled to a refund under 8107  
section 5753.06 of the Revised Code owes a debt to the state, the 8108  
amount refundable may be applied in satisfaction of the debt to 8109  
the state. If the amount refundable is less than the amount of the 8110  
debt to the state, the amount refundable may be applied in partial 8111  
satisfaction of the debt. If the amount refundable is greater than 8112  
the amount of the debt, the amount refundable remaining after 8113  
satisfaction of the debt shall be refunded to the casino operator. 8114

**Sec. 5753.07.** (A)(1) The tax commissioner may issue an 8115  
assessment, based on any information in the tax commissioner's 8116  
possession, against a casino operator who fails to pay the tax 8117  
levied under section 5753.02 of the Revised Code or to file a 8118  
return under section 5753.04 of the Revised Code. The tax 8119  
commissioner shall give the casino operator written notice of the 8120  
assessment under section 5703.37 of the Revised Code. With the 8121  
notice, the tax commissioner shall include instructions on how to 8122  
petition for reassessment and on how to request a hearing with 8123  
respect to the petition. 8124

(2) Unless the casino operator, within sixty days after 8125  
service of the notice of assessment, files with the tax 8126  
commissioner, either personally or by certified mail, a written 8127  
petition signed by the casino operator, or by the casino 8128  
operator's authorized agent who has knowledge of the facts, the 8129  
assessment becomes final, and the amount of the assessment is due 8130

and payable from the casino operator to the treasurer of state. 8131  
The petition shall indicate the casino operator's objections to 8132  
the assessment. Additional objections may be raised in writing if 8133  
they are received by the tax commissioner before the date shown on 8134  
the final determination. 8135

(3) If a petition for reassessment has been properly filed, 8136  
the tax commissioner shall proceed under section 5703.60 of the 8137  
Revised Code. 8138

(4) After an assessment becomes final, if any portion of the 8139  
assessment, including penalties and accrued interest, remains 8140  
unpaid, the tax commissioner may file a certified copy of the 8141  
entry making the assessment final in the office of the clerk of 8142  
the court of common pleas of Franklin county or in the office of 8143  
the clerk of the court of common pleas of the county in which the 8144  
casino operator resides, the casino operator's casino facility is 8145  
located, or the casino operator's principal place of business in 8146  
this state is located. Immediately upon the filing of the entry, 8147  
the clerk shall enter a judgment for the state against the 8148  
taxpayer assessed in the amount shown on the entry. The judgment 8149  
may be filed by the clerk in a loose-leaf book entitled, "special 8150  
judgments for the gross casino revenue tax." The judgment has the 8151  
same effect as other judgments. Execution shall issue upon the 8152  
judgment at the request of the tax commissioner, and all laws 8153  
applicable to sales on execution apply to sales made under the 8154  
judgment. 8155

(5) The portion of an assessment not paid within sixty days 8156  
after the day the assessment was issued bears interest at the rate 8157  
per annum prescribed by section 5703.47 of the Revised Code from 8158  
the day the tax commissioner issued the assessment until the 8159  
assessment is paid. Interest shall be paid in the same manner as 8160  
the tax levied under section 5753.02 of the Revised Code and may 8161  
be collected by the issuance of an assessment under this section. 8162

(B) If the tax commissioner believes that collection of the tax levied under section 5753.02 of the Revised Code will be jeopardized unless proceedings to collect or secure collection of the tax are instituted without delay, the commissioner may issue a jeopardy assessment against the casino operator who is liable for the tax. Immediately upon the issuance of a jeopardy assessment, the tax commissioner shall file an entry with the clerk of the court of common pleas in the manner prescribed by division (A)(4) of this section, and the clerk shall proceed as directed in that division. Notice of the jeopardy assessment shall be served on the casino operator or the casino operator's authorized agent under section 5703.37 of the Revised Code within five days after the filing of the entry with the clerk. The total amount assessed is immediately due and payable, unless the casino operator assessed files a petition for reassessment under division (A)(2) of this section and provides security in a form satisfactory to the tax commissioner that is in an amount sufficient to satisfy the unpaid balance of the assessment. If a petition for reassessment has been filed, and if satisfactory security has been provided, the tax commissioner shall proceed under division (A)(3) of this section. Full or partial payment of the assessment does not prejudice the tax commissioner's consideration of the petition for reassessment.

(C) The tax commissioner shall immediately forward to the treasurer of state all amounts the tax commissioner receives under this section, and the amounts forwarded shall be treated as if they were revenue arising from the tax levied under section 5753.02 of the Revised Code.

(D) Except as otherwise provided in this division, no assessment shall be issued against a casino operator for the tax levied under section 5753.02 of the Revised Code more than four years after the due date for filing the return for the tax period for which the tax was reported, or more than four years after the

return for the tax period was filed, whichever is later. This 8195  
division does not bar an assessment against a casino operator who 8196  
fails to file a return as required by section 5753.04 of the 8197  
Revised Code or who files a fraudulent return, or when the casino 8198  
operator and the tax commissioner waive in writing the time 8199  
limitation. 8200

(E) If the tax commissioner possesses information that 8201  
indicates that the amount of tax a casino operator is liable to 8202  
pay under section 5753.02 of the Revised Code exceeds the amount 8203  
the casino operator paid, the tax commissioner may audit a sample 8204  
of the casino operator's gross casino revenue over a 8205  
representative period of time to ascertain the amount of tax due, 8206  
and may issue an assessment based on the audit. The tax 8207  
commissioner shall make a good faith effort to reach agreement 8208  
with the casino operator in selecting a representative sample. The 8209  
tax commissioner may apply a sampling method only if the tax 8210  
commissioner has prescribed the method by rule. 8211

(F) If the whereabouts of a casino operator who is liable for 8212  
the tax levied under section 5753.02 of the Revised Code are 8213  
unknown to the tax commissioner, the tax commissioner shall 8214  
proceed under section 5703.37 of the Revised Code. 8215

(G) If a casino operator fails to pay the tax levied under 8216  
section 5753.02 of the Revised Code within a period of one year 8217  
after the due date for remitting the tax, the Ohio casino control 8218  
commission may suspend the casino operator's license. 8219

**Sec. 5753.08.** If a casino operator who is liable for the tax 8220  
levied under section 5753.02 of the Revised Code sells the casino 8221  
facility, disposes of the casino facility in any manner other than 8222  
in the regular course of business, or quits the casino gaming 8223  
business, any tax owed by that person becomes immediately due and 8224  
payable, and the person shall pay the tax due, including any 8225

applicable penalties and interest. The person's successor shall 8226  
withhold a sufficient amount of the purchase money to cover the 8227  
amounts due and unpaid until the predecessor produces a receipt 8228  
from the tax commissioner showing that the amounts due have been 8229  
paid or a certificate indicating that no taxes are due. If the 8230  
successor fails to withhold purchase money, the successor is 8231  
personally liable, up to the purchase money amount, for amounts 8232  
that were unpaid during the operation of the business by the 8233  
predecessor. 8234

**Sec. 5753.09.** The tax commissioner shall administer and 8235  
enforce this chapter. In addition to any other powers conferred 8236  
upon the tax commissioner by law, the tax commissioner may: 8237

(A) Prescribe all forms that are required to be filed under 8238  
this chapter; 8239

(B) Adopt rules that are necessary and proper to carry out 8240  
this chapter; and 8241

(C) Appoint professional, technical, and clerical employees 8242  
as are necessary to carry out the tax commissioner's duties under 8243  
this chapter. 8244

**Sec. 5753.10.** The tax commissioner may prescribe requirements 8245  
for the keeping of records and pertinent documents, for the filing 8246  
of copies of federal income tax returns and determinations, and 8247  
for computations reconciling federal income tax returns with the 8248  
return required by section 5753.04 of the Revised Code. The tax 8249  
commissioner may require a casino operator, by rule or by notice 8250  
served on the casino operator, to keep records and other documents 8251  
that the tax commissioner considers necessary to show the extent 8252  
to which the casino operator is subject to this chapter. The 8253  
records and other documents shall be open to inspection by the tax 8254  
commissioner during business hours, and shall be preserved for a 8255

period of four years unless the tax commissioner, in writing, 8256  
consents to their destruction within that period, or by order 8257  
served on the casino operator requires that they be kept longer. 8258  
If the records are normally kept electronically by the casino 8259  
operator, the casino operator shall provide the records to the tax 8260  
commissioner electronically at the tax commissioner's request. 8261

8262

Any information required by the tax commissioner under this 8263  
section is confidential under section 5703.21 of the Revised Code. 8264

**Section 2.** That existing sections 101.70, 102.02, 102.03, 8265  
109.31, 109.572, 109.71, 109.77, 109.79, 121.41, 121.60, 1705.48, 8266  
2915.01, 2915.02, 2915.081, 2915.082, 2915.09, 2915.091, 2915.101, 8267  
3793.02, 4301.355, 4301.62, 4303.181, 4303.182, 4303.30, 5502.03, 8268  
5703.052, 5703.19, 5703.21, 5703.70, 5747.01, 5747.02, 5747.20, 8269  
and 5747.98 of the Revised Code are hereby repealed. 8270

**Section 3.** The first return filed under section 5753.04 of 8271  
the Revised Code shall reflect the tax period consisting of or 8272  
beginning on the day on which operations of the casino facility 8273  
commence. 8274

**Section 4.** The amendment to section 5747.01 of the Revised 8275  
Code, allowing a deduction, to the extent not otherwise deducted 8276  
or excluded in computing federal or Ohio adjusted gross income for 8277  
the taxable year, of any loss from wagering transactions that is 8278  
allowed as an itemized deduction under section 165 of the Internal 8279  
Revenue Code and that the taxpayer deducted in computing federal 8280  
taxable income, first applies in tax year 2013. 8281

**Section 5.** (A) The joint committee on bingo and skill-based 8282  
gaming is established. The committee consists of ten members. The 8283

speaker of the house of representatives shall appoint to the 8284  
committee five members of the house of representatives and the 8285  
president of the senate shall appoint to the committee five 8286  
members of the senate. Not more than three members appointed from 8287  
each chamber may be members of the same political party. The 8288  
speaker of the house of representatives and the president of the 8289  
senate shall each select one member to serve as a co-chairperson. 8290

(B) The committee shall: 8291

(1) Review and evaluate all existing statutes and rules 8292  
governing the operation and conduct of bingo, instant bingo, and 8293  
skill-based amusement machines and recommend to the general 8294  
assembly any benefits that would relate to the commission 8295  
overseeing the operation and conduct of bingo, instant bingo, and 8296  
skill-based amusement machines. 8297

(2) Make and submit a report of its findings and 8298  
recommendations to the General Assembly by December 31, 2010. 8299

(C) The members shall receive no additional compensation. 8300

**Section 6.** The General Assembly, applying the principle 8301  
stated in division (B) of section 1.52 of the Revised Code that 8302  
amendments are to be harmonized if reasonably capable of 8303  
simultaneous operation, finds that the following sections, 8304  
presented in this act as composites of the sections as amended by 8305  
the acts indicated, are the resulting versions of the sections in 8306  
effect before the effective date of the sections as presented in 8307  
this act: 8308

Section 109.572 of the Revised Code as amended by both Am. 8309  
Sub. H.B. 1 and Sub. S.B. 79 of the 128th General Assembly. 8310

Section 109.77 of the Revised Code as amended by both Am. 8311  
Sub. H.B. 1 and Sub. S.B. 79 of the 128th General Assembly. 8312

Section 4301.62 of the Revised Code as amended by both Am. 8313

Sub. H.B. 562 and Sub. S.B. 150 of the 127th General Assembly.

8314