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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**

Senator Niehaus

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

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

Section 1. That sections 101.70, 102.02, 102.03, 109.31, 21
109.572, 109.71, 109.77, 109.79, 121.41, 121.60, 1705.48, 2915.01, 22
2915.02, 2915.091, 2915.101, 3793.02, 4301.355, 4301.62, 4303.181, 23
4303.182, 4303.30, 5502.03, 5703.052, 5703.19, 5703.21, 5703.70, 24
5747.01, 5747.02, 5747.20, and 5747.98 be amended and sections 25
2915.083, 3517.1015, 3772.01, 3772.02, 3772.03, 3772.031, 26
3772.032, 3772.033, 3772.034, 3772.04, 3772.05, 3772.051, 3772.06, 27
3772.061, 3772.062, 3772.07, 3772.08, 3772.09, 3772.091, 3772.10, 28
3772.11, 3772.111, 3772.112, 3772.12, 3772.121, 3772.13, 3772.131, 29
3772.14, 3772.15, 3772.16, 3772.17, 3772.18, 3772.19, 3772.20, 30
3772.21, 3772.22, 3772.23, 3772.24, 3772.25, 3772.26, 3772.27, 31
3772.28, 3772.29, 3772.30, 3772.31, 3772.32, 3772.33, 3772.99, 32
3793.032, 5747.063, 5753.01, 5753.02, 5753.03, 5753.04, 5753.05, 33
5753.06, 5753.061, 5753.07, 5753.08, 5753.09, and 5753.10 of the 34
Revised Code be enacted to read as follows: 35

Sec. 101.70. As used in sections 101.70 to 101.79 and 101.99 36
of the Revised Code: 37

(A) "Person" means any individual, partnership, trust, 38
estate, business trust, association, or corporation; any labor 39
organization or manufacturer association; any department, 40
commission, board, publicly supported college or university, 41
division, institution, bureau, or other instrumentality of the 42
state; or any county, township, municipal corporation, school 43
district, or other political subdivision of the state. "Person" 44
includes the Ohio casino control commission, a member of the 45
commission, the executive director of the commission, an employee 46
of the commission, and an agent of the commission. 47

(B) "Legislation" means bills, resolutions, amendments, 48

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,

adopted under the authority of the "Securities Act of 1933," 48 80
Stat. 74, 15 U.S.C.A. and following, or that is governed by a 81
comparable provision under state law. 82

(E) "Actively advocate" means to promote, advocate, or oppose 83
the passage, modification, defeat, or executive approval or veto 84
of any legislation by direct communication with any member of the 85
general assembly, any member of the controlling board, the 86
governor, the director of any department listed in section 121.02 87
of the Revised Code, or any member of the staff of any public 88
officer or employee listed in this division. "Actively advocate" 89
does not include the action of any person not engaged by an 90
employer who has a direct interest in legislation if the person, 91
acting under Section 3 of Article I, Ohio Constitution, assembles 92
together with other persons to consult for their common good, 93
instructs a public officer or employee who is listed in this 94
division, or petitions that public officer or employee for the 95
redress of grievances. 96

(F) "Legislative agent" means any individual, except a member 97
of the general assembly, a member of the staff of the general 98
assembly, the governor, lieutenant governor, attorney general, 99
secretary of state, treasurer of state, or auditor of state, who 100
is engaged during at least a portion of ~~his~~ the individual's time 101
to actively advocate as one of ~~his~~ the individual's main purposes. 102
An individual engaged by the Ohio casino control commission, a 103
member of the commission, the executive director of the 104
commission, or an employee or agent of the commission to actively 105
advocate is a "legislative agent" even if the individual does not 106
during at least a portion of the individual's time actively 107
advocate as one of the individual's main purposes. 108

(G) "Employer" means any person who, directly or indirectly, 109
engages a legislative agent. 110

(H) "Engage" means to make any arrangement, and "engagement" 111

means any arrangement, whereby an individual is employed or 112
retained for compensation to act for or on behalf of an employer 113
to actively advocate. 114

(I) "Financial transaction" means a transaction or activity 115
that is conducted or undertaken for profit and arises from the 116
joint ownership or the ownership or part ownership in common of 117
any real or personal property or any commercial or business 118
enterprise of whatever form or nature between the following: 119

(1) A legislative agent, ~~his~~ an employer of a legislative 120
agent, or a member of the immediate family of the legislative 121
agent or ~~his~~ a legislative agent's employer; and 122

(2) Any member of the general assembly, any member of the 123
controlling board, the governor, the director of a department 124
created under section 121.02 of the Revised Code, or any member of 125
the staff of a public officer or employee listed in division 126
(I)(2) of this section. 127

"Financial transaction" does not include any transaction or 128
activity described in division (I) of this section if it is 129
available to the general public on the same terms, or if it is an 130
offer or sale of securities to any person listed in division 131
(I)(2) of this section that is governed by regulation D, 17 C.F.R. 132
~~2301.501~~ 230.501 to ~~2301.508~~ 230.508, adopted under the authority 133
of the "Securities Act of 1933," 48 Stat. 74, 15 U.S.C.A. and 134
following, or that is governed by a comparable provision under 135
state law. 136

(J) "Staff" means any state employee whose official duties 137
are to formulate policy and who exercises administrative or 138
supervisory authority or who authorizes the expenditure of state 139
funds. 140

Sec. 102.02. (A) Except as otherwise provided in division (H) 141

of this section, all of the following shall file with the 142
appropriate ethics commission the disclosure statement described 143
in this division on a form prescribed by the appropriate 144
commission: every person who is elected to or is a candidate for a 145
state, county, or city office and every person who is appointed to 146
fill a vacancy for an unexpired term in such an elective office; 147
all members of the state board of education; the director, 148
assistant directors, deputy directors, division chiefs, or persons 149
of equivalent rank of any administrative department of the state; 150
the president or other chief administrative officer of every state 151
institution of higher education as defined in section 3345.011 of 152
the Revised Code; the executive director and the members of the 153
capitol square review and advisory board appointed or employed 154
pursuant to section 105.41 of the Revised Code; all members of the 155
Ohio casino control commission, the executive director of the 156
commission, all professional employees of the commission, and all 157
technical employees of the commission who perform an internal 158
audit function; the chief executive officer and the members of the 159
board of each state retirement system; each employee of a state 160
retirement board who is a state retirement system investment 161
officer licensed pursuant to section 1707.163 of the Revised Code; 162
the members of the Ohio retirement study council appointed 163
pursuant to division (C) of section 171.01 of the Revised Code; 164
employees of the Ohio retirement study council, other than 165
employees who perform purely administrative or clerical functions; 166
the administrator of workers' compensation and each member of the 167
bureau of workers' compensation board of directors; the bureau of 168
workers' compensation director of investments; the chief 169
investment officer of the bureau of workers' compensation; the 170
director appointed by the workers' compensation council; all 171
members of the board of commissioners on grievances and discipline 172
of the supreme court and the ethics commission created under 173
section 102.05 of the Revised Code; every business manager, 174

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

The disclosure statement shall include all of the following: 200

(1) The name of the person filing the statement and each 201
member of the person's immediate family and all names under which 202
the person or members of the person's immediate family do 203
business; 204

(2)(a) Subject to divisions (A)(2)(b) and (c) of this section 205
and except as otherwise provided in section 102.022 of the Revised 206

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

(b) If the person filing the statement is a member of the 237
general assembly, the statement shall identify every source of 238
income and the amount of that income that was received from a 239

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

(c) Except as otherwise provided in division (A)(2)(c) of 253
this section, division (A)(2)(a) of this section applies to 254
attorneys, physicians, and other persons who engage in the 255
practice of a profession and who, pursuant to a section of the 256
Revised Code, the common law of this state, a code of ethics 257
applicable to the profession, or otherwise, generally are required 258
not to reveal, disclose, or use confidences of clients, patients, 259
or other recipients of professional services except under 260
specified circumstances or generally are required to maintain 261
those types of confidences as privileged communications except 262
under specified circumstances. Division (A)(2)(a) of this section 263
does not require an attorney, physician, or other professional 264
subject to a confidentiality requirement as described in division 265
(A)(2)(c) of this section to disclose the name, other identity, or 266
address of a client, patient, or other recipient of professional 267
services if the disclosure would threaten the client, patient, or 268
other recipient of professional services, would reveal details of 269
the subject matter for which legal, medical, or professional 270
advice or other services were sought, or would reveal an otherwise 271
privileged communication involving the client, patient, or other 272

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

(3) The name of every corporation on file with the secretary 285
of state that is incorporated in this state or holds a certificate 286
of compliance authorizing it to do business in this state, trust, 287
business trust, partnership, or association that transacts 288
business in this state in which the person filing the statement or 289
any other person for the person's use and benefit had during the 290
preceding calendar year an investment of over one thousand dollars 291
at fair market value as of the thirty-first day of December of the 292
preceding calendar year, or the date of disposition, whichever is 293
earlier, or in which the person holds any office or has a 294
fiduciary relationship, and a description of the nature of the 295
investment, office, or relationship. Division (A)(3) of this 296
section does not require disclosure of the name of any bank, 297
savings and loan association, credit union, or building and loan 298
association with which the person filing the statement has a 299
deposit or a withdrawable share account. 300

(4) All fee simple and leasehold interests to which the 301
person filing the statement holds legal title to or a beneficial 302
interest in real property located within the state, excluding the 303
person's residence and property used primarily for personal 304

recreation; 305

(5) The names of all persons residing or transacting business 306
in the state to whom the person filing the statement owes, in the 307
person's own name or in the name of any other person, more than 308
one thousand dollars. Division (A)(5) of this section shall not be 309
construed to require the disclosure of debts owed by the person 310
resulting from the ordinary conduct of a business or profession or 311
debts on the person's residence or real property used primarily 312
for personal recreation, except that the superintendent of 313
financial institutions shall disclose the names of all 314
state-chartered savings and loan associations and of all service 315
corporations subject to regulation under division (E)(2) of 316
section 1151.34 of the Revised Code to whom the superintendent in 317
the superintendent's own name or in the name of any other person 318
owes any money, and that the superintendent and any deputy 319
superintendent of banks shall disclose the names of all 320
state-chartered banks and all bank subsidiary corporations subject 321
to regulation under section 1109.44 of the Revised Code to whom 322
the superintendent or deputy superintendent owes any money. 323

(6) The names of all persons residing or transacting business 324
in the state, other than a depository excluded under division 325
(A)(3) of this section, who owe more than one thousand dollars to 326
the person filing the statement, either in the person's own name 327
or to any person for the person's use or benefit. Division (A)(6) 328
of this section shall not be construed to require the disclosure 329
of clients of attorneys or persons licensed under section 4732.12 330
or 4732.15 of the Revised Code, or patients of persons certified 331
under section 4731.14 of the Revised Code, nor the disclosure of 332
debts owed to the person resulting from the ordinary conduct of a 333
business or profession. 334

(7) Except as otherwise provided in section 102.022 of the 335
Revised Code, the source of each gift of over seventy-five 336

dollars, or of each gift of over twenty-five dollars received by a 337
member of the general assembly from a legislative agent, received 338
by the person in the person's own name or by any other person for 339
the person's use or benefit during the preceding calendar year, 340
except gifts received by will or by virtue of section 2105.06 of 341
the Revised Code, or received from spouses, parents, grandparents, 342
children, grandchildren, siblings, nephews, nieces, uncles, aunts, 343
brothers-in-law, sisters-in-law, sons-in-law, daughters-in-law, 344
fathers-in-law, mothers-in-law, or any person to whom the person 345
filing the statement stands in loco parentis, or received by way 346
of distribution from any inter vivos or testamentary trust 347
established by a spouse or by an ancestor; 348

(8) Except as otherwise provided in section 102.022 of the 349
Revised Code, identification of the source and amount of every 350
payment of expenses incurred for travel to destinations inside or 351
outside this state that is received by the person in the person's 352
own name or by any other person for the person's use or benefit 353
and that is incurred in connection with the person's official 354
duties, except for expenses for travel to meetings or conventions 355
of a national or state organization to which any state agency, 356
including, but not limited to, any legislative agency or state 357
institution of higher education as defined in section 3345.011 of 358
the Revised Code, pays membership dues, or any political 359
subdivision or any office or agency of a political subdivision 360
pays membership dues; 361

(9) Except as otherwise provided in section 102.022 of the 362
Revised Code, identification of the source of payment of expenses 363
for meals and other food and beverages, other than for meals and 364
other food and beverages provided at a meeting at which the person 365
participated in a panel, seminar, or speaking engagement or at a 366
meeting or convention of a national or state organization to which 367
any state agency, including, but not limited to, any legislative 368

agency or state institution of higher education as defined in 369
section 3345.011 of the Revised Code, pays membership dues, or any 370
political subdivision or any office or agency of a political 371
subdivision pays membership dues, that are incurred in connection 372
with the person's official duties and that exceed one hundred 373
dollars aggregated per calendar year; 374

(10) If the disclosure statement is filed by a public 375
official or employee described in division (B)(2) of section 376
101.73 of the Revised Code or division (B)(2) of section 121.63 of 377
the Revised Code who receives a statement from a legislative 378
agent, executive agency lobbyist, or employer that contains the 379
information described in division (F)(2) of section 101.73 of the 380
Revised Code or division (G)(2) of section 121.63 of the Revised 381
Code, all of the nondisputed information contained in the 382
statement delivered to that public official or employee by the 383
legislative agent, executive agency lobbyist, or employer under 384
division (F)(2) of section 101.73 or (G)(2) of section 121.63 of 385
the Revised Code. 386

A person may file a statement required by this section in 387
person or by mail. A person who is a candidate for elective office 388
shall file the statement no later than the thirtieth day before 389
the primary, special, or general election at which the candidacy 390
is to be voted on, whichever election occurs soonest, except that 391
a person who is a write-in candidate shall file the statement no 392
later than the twentieth day before the earliest election at which 393
the person's candidacy is to be voted on. A person who holds 394
elective office shall file the statement on or before the 395
fifteenth day of April of each year unless the person is a 396
candidate for office. A person who is appointed to fill a vacancy 397
for an unexpired term in an elective office shall file the 398
statement within fifteen days after the person qualifies for 399
office. Other persons shall file an annual statement on or before 400

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

The appropriate ethics commission, for good cause, may extend 406
for a reasonable time the deadline for filing a statement under 407
this section. 408

A statement filed under this section is subject to public 409
inspection at locations designated by the appropriate ethics 410
commission except as otherwise provided in this section. 411

(B) The Ohio ethics commission, the joint legislative ethics 412
committee, and the board of commissioners on grievances and 413
discipline of the supreme court, using the rule-making procedures 414
of Chapter 119. of the Revised Code, may require any class of 415
public officials or employees under its jurisdiction and not 416
specifically excluded by this section whose positions involve a 417
substantial and material exercise of administrative discretion in 418
the formulation of public policy, expenditure of public funds, 419
enforcement of laws and rules of the state or a county or city, or 420
the execution of other public trusts, to file an annual statement 421
on or before the fifteenth day of April under division (A) of this 422
section. The appropriate ethics commission shall send the public 423
officials or employees written notice of the requirement by the 424
fifteenth day of February of each year the filing is required 425
unless the public official or employee is appointed after that 426
date, in which case the notice shall be sent within thirty days 427
after appointment, and the filing shall be made not later than 428
ninety days after appointment. 429

Except for disclosure statements filed by members of the 430
board of trustees and the executive director of the southern Ohio 431
agricultural and community development foundation, disclosure 432

statements filed under this division with the Ohio ethics 433
commission by members of boards, commissions, or bureaus of the 434
state for which no compensation is received other than reasonable 435
and necessary expenses shall be kept confidential. Disclosure 436
statements filed with the Ohio ethics commission under division 437
(A) of this section by business managers, treasurers, and 438
superintendents of city, local, exempted village, joint 439
vocational, or cooperative education school districts or 440
educational service centers shall be kept confidential, except 441
that any person conducting an audit of any such school district or 442
educational service center pursuant to section 115.56 or Chapter 443
117. of the Revised Code may examine the disclosure statement of 444
any business manager, treasurer, or superintendent of that school 445
district or educational service center. The Ohio ethics commission 446
shall examine each disclosure statement required to be kept 447
confidential to determine whether a potential conflict of interest 448
exists for the person who filed the disclosure statement. A 449
potential conflict of interest exists if the private interests of 450
the person, as indicated by the person's disclosure statement, 451
might interfere with the public interests the person is required 452
to serve in the exercise of the person's authority and duties in 453
the person's office or position of employment. If the commission 454
determines that a potential conflict of interest exists, it shall 455
notify the person who filed the disclosure statement and shall 456
make the portions of the disclosure statement that indicate a 457
potential conflict of interest subject to public inspection in the 458
same manner as is provided for other disclosure statements. Any 459
portion of the disclosure statement that the commission determines 460
does not indicate a potential conflict of interest shall be kept 461
confidential by the commission and shall not be made subject to 462
public inspection, except as is necessary for the enforcement of 463
Chapters 102. and 2921. of the Revised Code and except as 464
otherwise provided in this division. 465

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

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

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

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

For state office, except member of the		478
state board of education	\$65	479
For office of member of general assembly	\$40	480
For county office	\$40	481
For city office	\$25	482
For office of member of the state board		483
of education	\$25	484
For office of member of the Ohio		485
livestock care standards board	\$25	486
For office of member of a city, local,		487
exempted village, or cooperative		488
education board of		489
education or educational service		490
center governing board	\$20	491
For position of business manager,		492
treasurer, or superintendent of a		493
city, local, exempted village, joint		494
vocational, or cooperative education		495
school district or		496
educational service center	\$20	497

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

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

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

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

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

(3) The joint legislative ethics committee shall deposit all receipts it receives from the payment of financial disclosure statement filing fees under divisions (E) and (F) of this section into the joint legislative ethics committee investigative fund.

(H) Division (A) of this section does not apply to a person 529
elected or appointed to the office of precinct, ward, or district 530
committee member under Chapter 3517. of the Revised Code; a 531
presidential elector; a delegate to a national convention; village 532
or township officials and employees; any physician or psychiatrist 533
who is paid a salary or wage in accordance with schedule C of 534
section 124.15 or schedule E-2 of section 124.152 of the Revised 535
Code and whose primary duties do not require the exercise of 536
administrative discretion; or any member of a board, commission, 537
or bureau of any county or city who receives less than one 538
thousand dollars per year for serving in that position. 539

Sec. 102.03. (A)(1) No present or former public official or 540
employee shall, during public employment or service or for twelve 541
months thereafter, represent a client or act in a representative 542
capacity for any person on any matter in which the public official 543
or employee personally participated as a public official or 544
employee through decision, approval, disapproval, recommendation, 545
the rendering of advice, investigation, or other substantial 546
exercise of administrative discretion. 547

(2) For twenty-four months after the conclusion of service, 548
no former commissioner or attorney examiner of the public 549
utilities commission shall represent a public utility, as defined 550
in section 4905.02 of the Revised Code, or act in a representative 551
capacity on behalf of such a utility before any state board, 552
commission, or agency. 553

(3) For twenty-four months after the conclusion of employment 554
or service, no former public official or employee who personally 555
participated as a public official or employee through decision, 556
approval, disapproval, recommendation, the rendering of advice, 557
the development or adoption of solid waste management plans, 558
investigation, inspection, or other substantial exercise of 559

administrative discretion under Chapter 343. or 3734. of the 560
Revised Code shall represent a person who is the owner or operator 561
of a facility, as defined in section 3734.01 of the Revised Code, 562
or who is an applicant for a permit or license for a facility 563
under that chapter, on any matter in which the public official or 564
employee personally participated as a public official or employee. 565

(4) For a period of one year after the conclusion of 566
employment or service as a member or employee of the general 567
assembly, no former member or employee of the general assembly 568
shall represent, or act in a representative capacity for, any 569
person on any matter before the general assembly, any committee of 570
the general assembly, or the controlling board. Division (A)(4) of 571
this section does not apply to or affect a person who separates 572
from service with the general assembly on or before December 31, 573
1995. As used in division (A)(4) of this section "person" does not 574
include any state agency or political subdivision of the state. 575

(5) As used in divisions (A)(1), (2), and (3) of this 576
section, "matter" includes any case, proceeding, application, 577
determination, issue, or question, but does not include the 578
proposal, consideration, or enactment of statutes, rules, 579
ordinances, resolutions, or charter or constitutional amendments. 580
As used in division (A)(4) of this section, "matter" includes the 581
proposal, consideration, or enactment of statutes, resolutions, or 582
constitutional amendments. As used in division (A) of this 583
section, "represent" includes any formal or informal appearance 584
before, or any written or oral communication with, any public 585
agency on behalf of any person. 586

(6) Nothing contained in division (A) of this section shall 587
prohibit, during such period, a former public official or employee 588
from being retained or employed to represent, assist, or act in a 589
representative capacity for the public agency by which the public 590
official or employee was employed or on which the public official 591

or employee served. 592

(7) Division (A) of this section shall not be construed to 593
prohibit the performance of ministerial functions, including, but 594
not limited to, the filing or amendment of tax returns, 595
applications for permits and licenses, incorporation papers, and 596
other similar documents. 597

(8) No present or former Ohio casino control commission 598
official shall, during public service or for two years thereafter, 599
represent a client, be employed or compensated by a person 600
regulated by the commission, or act in a representative capacity 601
for any person on any matter before or concerning the commission. 602

No present or former commission employee shall, during public 603
employment or for two years thereafter, represent a client or act 604
in a representative capacity on any matter in which the employee 605
personally participated as a commission employee through decision, 606
approval, disapproval, recommendation, the rendering of advice, 607
investigation, or other substantial exercise of administrative 608
discretion. 609

(B) No present or former public official or employee shall 610
disclose or use, without appropriate authorization, any 611
information acquired by the public official or employee in the 612
course of the public official's or employee's official duties that 613
is confidential because of statutory provisions, or that has been 614
clearly designated to the public official or employee as 615
confidential when that confidential designation is warranted 616
because of the status of the proceedings or the circumstances 617
under which the information was received and preserving its 618
confidentiality is necessary to the proper conduct of government 619
business. 620

(C) No public official or employee shall participate within 621
the scope of duties as a public official or employee, except 622

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

(D) No public official or employee shall use or authorize the 646
use of the authority or influence of office or employment to 647
secure anything of value or the promise or offer of anything of 648
value that is of such a character as to manifest a substantial and 649
improper influence upon the public official or employee with 650
respect to that person's duties. 651

(E) No public official or employee shall solicit or accept 652
anything of value that is of such a character as to manifest a 653
substantial and improper influence upon the public official or 654

employee with respect to that person's duties. 655

(F) No person shall promise or give to a public official or 656
employee anything of value that is of such a character as to 657
manifest a substantial and improper influence upon the public 658
official or employee with respect to that person's duties. 659

(G) In the absence of bribery or another offense under the 660
Revised Code or a purpose to defraud, contributions made to a 661
campaign committee, political party, legislative campaign fund, 662
political action committee, or political contributing entity on 663
behalf of an elected public officer or other public official or 664
employee who seeks elective office shall be considered to accrue 665
ordinarily to the public official or employee for the purposes of 666
divisions (D), (E), and (F) of this section. 667

As used in this division, "contributions," "campaign 668
committee," "political party," "legislative campaign fund," 669
"political action committee," and "political contributing entity" 670
have the same meanings as in section 3517.01 of the Revised Code. 671

(H)(1) No public official or employee, except for the 672
president or other chief administrative officer or a member of 673
a board of trustees of a state institution of higher education as 674
defined in section 3345.011 of the Revised Code, who is required 675
to file a financial disclosure statement under section 102.02 of 676
the Revised Code shall solicit or accept, and no person shall give 677
to that public official or employee, an honorarium. Except as 678
provided in division (H)(2) of this section, this division and 679
divisions (D), (E), and (F) of this section do not prohibit a 680
public official or employee who is required to file a financial 681
disclosure statement under section 102.02 of the Revised Code from 682
accepting and do not prohibit a person from giving to that public 683
official or employee the payment of actual travel expenses, 684
including any expenses incurred in connection with the travel for 685
lodging, and meals, food, and beverages provided to the public 686

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

(2) No person who is a member of the board of a state 712
retirement system, a state retirement system investment officer, 713
or an employee of a state retirement system whose position 714
involves substantial and material exercise of discretion in the 715
investment of retirement system funds shall solicit or accept, and 716
no person shall give to that board member, officer, or employee, 717
payment of actual travel expenses, including expenses incurred 718
with the travel for lodging, meals, food, and beverages. 719

(I) A public official or employee may accept travel, meals, 720
and lodging or expenses or reimbursement of expenses for travel, 721
meals, and lodging in connection with conferences, seminars, and 722
similar events related to official duties if the travel, meals, 723
and lodging, expenses, or reimbursement is not of such a character 724
as to manifest a substantial and improper influence upon the 725
public official or employee with respect to that person's duties. 726
The house of representatives and senate, in their code of ethics, 727
and the Ohio ethics commission, under section 111.15 of the 728
Revised Code, may adopt rules setting standards and conditions for 729
the furnishing and acceptance of such travel, meals, and lodging, 730
expenses, or reimbursement. 731

A person who acts in compliance with this division and any 732
applicable rules adopted under it, or any applicable, similar 733
rules adopted by the supreme court governing judicial officers and 734
employees, does not violate division (D), (E), or (F) of this 735
section. This division does not preclude any person from seeking 736
an advisory opinion from the appropriate ethics commission under 737
section 102.08 of the Revised Code. 738

(J) For purposes of divisions (D), (E), and (F) of this 739
section, the membership of a public official or employee in an 740
organization shall not be considered, in and of itself, to be of 741
such a character as to manifest a substantial and improper 742
influence on the public official or employee with respect to that 743
person's duties. As used in this division, "organization" means a 744
church or a religious, benevolent, fraternal, or professional 745
organization that is tax exempt under subsection 501(a) and 746
described in subsection 501(c)(3), (4), (8), (10), or (19) of the 747
"Internal Revenue Code of 1986." This division does not apply to a 748
public official or employee who is an employee of an organization, 749
serves as a trustee, director, or officer of an organization, or 750
otherwise holds a fiduciary relationship with an organization. 751

This division does not allow a public official or employee who is a member of an organization to participate, formally or informally, in deliberations, discussions, or voting on a matter or to use his official position with regard to the interests of the organization on the matter if the public official or employee has assumed a particular responsibility in the organization with respect to the matter or if the matter would affect that person's personal, pecuniary interests.

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

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

(L) No present public official or employee with a casino gaming regulatory function shall indirectly invest, by way of an entity the public official or employee has an ownership interest or control in, or directly invest in a casino operator, management company, holding company, casino facility, or gaming-related vendor. No present public official or employee with a casino gaming regulatory function shall directly or indirectly have a financial interest in, have an ownership interest in, be the creditor or hold a debt instrument issued by, or have an interest in a contractual or service relationship with a casino operator,

management company, holding company, casino facility, or 784
gaming-related vendor. This section does not prohibit or limit 785
permitted passive investing by the public official or employee. 786

As used in this division, "passive investing" means 787
investment by the public official or employee by means of a mutual 788
fund in which the public official or employee has no control of 789
the investments or investment decisions. "Casino operator," 790
"holding company," "management company," "casino facility," and 791
"gaming-related vendor" have the same meanings as in section 792
3772.01 of the Revised Code. 793

(M) A member of the Ohio casino control commission, the 794
executive director of the commission, or an employee of the 795
commission shall not: 796

(1) Accept anything of value, including but not limited to a 797
gift, gratuity, emolument, or employment from a casino operator, 798
management company, or other person subject to the jurisdiction of 799
the commission, or from an officer, attorney, agent, or employee 800
of a casino operator, management company, or other person subject 801
to the jurisdiction of the commission; 802

(2) Solicit, suggest, request, or recommend, directly or 803
indirectly, to a casino operator, management company, or other 804
person subject to the jurisdiction of the commission, or to an 805
officer, attorney, agent, or employee of a casino operator, 806
management company, or other person subject to the jurisdiction of 807
the commission, the appointment of a person to an office, place, 808
position, or employment; 809

(3) Participate in casino gaming or any other amusement or 810
activity at a casino facility in this state or at an affiliate 811
gaming facility of a licensed casino operator, wherever located. 812

In addition to the penalty provided in section 102.99 of the 813
Revised Code, whoever violates division (M)(1), (2), or (3) of 814

this section forfeits the individual's office or employment. 815

Sec. 109.31. Except as otherwise provided by this section, 816
the trustees of a charitable trust required to register under 817
section 109.26 of the Revised Code shall file annual reports on 818
forms prescribed by the attorney general, on or before the 819
fifteenth day of the fifth month following the close of the 820
trust's taxable year as established for federal tax purposes; or, 821
in lieu of filing those reports, the trustees may file complete 822
copies of all annual federal returns required to be filed by the 823
trust with the internal revenue service for the taxable year, 824
together with all schedules, attachments, and reports due with the 825
return or returns. The federal returns shall be filed with the 826
attorney general at the same time as required by the internal 827
revenue service, taking into account any applicable extension of 828
the federal filing date. 829

The annual report shall be signed by the trustee who is 830
authorized to sign it. The annual report shall be considered 831
certified by the trustee and ~~his~~ the trustee's signature on the 832
report shall have the same effect as though made under oath. 833

A charitable trust required to register under section 109.26 834
of the Revised Code is not required to file the reports required 835
by this section if any of the following apply: 836

(A) It is organized and operated exclusively for religious 837
purposes. 838

(B) It is an educational institution that normally maintains 839
a regular faculty and curriculum and normally has a regularly 840
organized body of pupils or students in attendance at the place 841
where its educational activities are regularly carried on. 842

(C) For any taxable year it has gross receipts of less than 843
twenty-five thousand dollars and at the end of which it has gross 844

assets of less than ~~fifteen~~ twenty-five thousand dollars. 845

The attorney general, by rule pursuant to section 109.27 of 846
the Revised Code, may exempt other classes of charitable trusts 847
from the requirements of this section, and may by rule increase 848
monetary limits set forth in division (C) of this section, that 849
require filing with the attorney general's office. 850

The attorney general may institute judicial proceedings to 851
secure compliance with this section and to secure the proper 852
administration of any trust or other relationship to which this 853
section applies. The willful failure of any trustee to file 854
reports as required by this section may be grounds for judicial 855
removal of the trustee responsible for such failure. 856

The attorney general shall charge the following fees for 857
filing the annual report: 858

Assets	Fee	
Less than \$25,000	\$ 0	860
\$25,000 but less than \$100,000	50	861
\$100,000 but less than \$500,000	100	862
\$500,000 or more	200	863

For the purposes of this section, "assets" refers to the 864
total fair market value of the charitable trust's assets at the 865
end of that trust's taxable year as established for federal tax 866
purposes. 867

Any charitable trust that fails to pay the fee required by 868
this section at the time required shall pay an additional fee of 869
two hundred dollars, except that the attorney general may waive 870
the two-hundred-dollar fee upon a showing that the trustees of the 871
charitable trust failed to pay the fee for filing the annual 872
report at the time required by this section for reasons that were 873
beyond the control of the trustees of the charitable trust or of a 874
designee of the trustees. 875

This section shall not be subject to section 119.12 of the Revised Code. 876
877

Sec. 109.572. (A)(1) Upon receipt of a request pursuant to 878
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised Code, 879
a completed form prescribed pursuant to division (C)(1) of this 880
section, and a set of fingerprint impressions obtained in the 881
manner described in division (C)(2) of this section, the 882
superintendent of the bureau of criminal identification and 883
investigation shall conduct a criminal records check in the manner 884
described in division (B) of this section to determine whether any 885
information exists that indicates that the person who is the 886
subject of the request previously has been convicted of or pleaded 887
guilty to any of the following: 888

(a) A violation of section 2903.01, 2903.02, 2903.03, 889
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 890
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 891
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 892
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 893
2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 2919.25, 894
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 895
2925.06, or 3716.11 of the Revised Code, felonious sexual 896
penetration in violation of former section 2907.12 of the Revised 897
Code, a violation of section 2905.04 of the Revised Code as it 898
existed prior to July 1, 1996, a violation of section 2919.23 of 899
the Revised Code that would have been a violation of section 900
2905.04 of the Revised Code as it existed prior to July 1, 1996, 901
had the violation been committed prior to that date, or a 902
violation of section 2925.11 of the Revised Code that is not a 903
minor drug possession offense; 904

(b) A violation of an existing or former law of this state, 905
any other state, or the United States that is substantially 906

equivalent to any of the offenses listed in division (A)(1)(a) of 907
this section. 908

(2) On receipt of a request pursuant to section 5123.081 of 909
the Revised Code with respect to an applicant for employment in 910
any position with the department of developmental disabilities, 911
pursuant to section 5126.28 of the Revised Code with respect to an 912
applicant for employment in any position with a county board of 913
developmental disabilities, or pursuant to section 5126.281 of the 914
Revised Code with respect to an applicant for employment in a 915
direct services position with an entity contracting with a county 916
board for employment, a completed form prescribed pursuant to 917
division (C)(1) of this section, and a set of fingerprint 918
impressions obtained in the manner described in division (C)(2) of 919
this section, the superintendent of the bureau of criminal 920
identification and investigation shall conduct a criminal records 921
check. The superintendent shall conduct the criminal records check 922
in the manner described in division (B) of this section to 923
determine whether any information exists that indicates that the 924
person who is the subject of the request has been convicted of or 925
pleaded guilty to any of the following: 926

(a) A violation of section 2903.01, 2903.02, 2903.03, 927
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 928
2903.341, 2905.01, 2905.02, 2905.04, 2905.05, 2907.02, 2907.03, 929
2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 930
2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 931
2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 932
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 933
2925.03, or 3716.11 of the Revised Code; 934

(b) An existing or former municipal ordinance or law of this 935
state, any other state, or the United States that is substantially 936
equivalent to any of the offenses listed in division (A)(2)(a) of 937
this section. 938

(3) On receipt of a request pursuant to section 173.27, 939
173.394, 3712.09, 3721.121, or 3722.151 of the Revised Code, a 940
completed form prescribed pursuant to division (C)(1) of this 941
section, and a set of fingerprint impressions obtained in the 942
manner described in division (C)(2) of this section, the 943
superintendent of the bureau of criminal identification and 944
investigation shall conduct a criminal records check with respect 945
to any person who has applied for employment in a position for 946
which a criminal records check is required by those sections. The 947
superintendent shall conduct the criminal records check in the 948
manner described in division (B) of this section to determine 949
whether any information exists that indicates that the person who 950
is the subject of the request previously has been convicted of or 951
pleaded guilty to any of the following: 952

(a) A violation of section 2903.01, 2903.02, 2903.03, 953
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 954
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 955
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 956
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 957
2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 958
2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 959
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 960
2925.22, 2925.23, or 3716.11 of the Revised Code; 961

(b) An existing or former law of this state, any other state, 962
or the United States that is substantially equivalent to any of 963
the offenses listed in division (A)(3)(a) of this section. 964

(4) On receipt of a request pursuant to section 3701.881 of 965
the Revised Code with respect to an applicant for employment with 966
a home health agency as a person responsible for the care, 967
custody, or control of a child, a completed form prescribed 968
pursuant to division (C)(1) of this section, and a set of 969
fingerprint impressions obtained in the manner described in 970

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

(a) A violation of section 2903.01, 2903.02, 2903.03, 979
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 980
2905.01, 2905.02, 2905.04, 2905.05, 2907.02, 2907.03, 2907.04, 981
2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.21, 982
2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 983
2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 984
2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 985
2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code or a 986
violation of section 2925.11 of the Revised Code that is not a 987
minor drug possession offense; 988

(b) An existing or former law of this state, any other state, 989
or the United States that is substantially equivalent to any of 990
the offenses listed in division (A)(4)(a) of this section. 991

(5) On receipt of a request pursuant to section 5111.032, 992
5111.033, or 5111.034 of the Revised Code, a completed form 993
prescribed pursuant to division (C)(1) of this section, and a set 994
of fingerprint impressions obtained in the manner described in 995
division (C)(2) of this section, the superintendent of the bureau 996
of criminal identification and investigation shall conduct a 997
criminal records check. The superintendent shall conduct the 998
criminal records check in the manner described in division (B) of 999
this section to determine whether any information exists that 1000
indicates that the person who is the subject of the request 1001
previously has been convicted of, has pleaded guilty to, or has 1002

been found eligible for intervention in lieu of conviction for any 1003
of the following, regardless of the date of the conviction, the 1004
date of entry of the guilty plea, or the date the person was found 1005
eligible for intervention in lieu of conviction: 1006

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 1007
2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 1008
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 1009
2905.11, 2905.12, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 1010
2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 1011
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 1012
2909.03, 2909.04, 2909.05, 2909.22, 2909.23, 2909.24, 2911.01, 1013
2911.02, 2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 1014
2913.05, 2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 1015
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 1016
2913.48, 2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.11, 1017
2917.31, 2919.12, 2919.22, 2919.23, 2919.24, 2919.25, 2921.03, 1018
2921.11, 2921.13, 2921.34, 2921.35, 2921.36, 2923.01, 2923.02, 1019
2923.03, 2923.12, 2923.13, 2923.161, 2923.32, 2925.02, 2925.03, 1020
2925.04, 2925.05, 2925.06, 2925.11, 2925.13, 2925.14, 2925.22, 1021
2925.23, 2927.12, or 3716.11 of the Revised Code, felonious sexual 1022
penetration in violation of former section 2907.12 of the Revised 1023
Code, a violation of section 2905.04 of the Revised Code as it 1024
existed prior to July 1, 1996, a violation of section 2919.23 of 1025
the Revised Code that would have been a violation of section 1026
2905.04 of the Revised Code as it existed prior to July 1, 1996, 1027
had the violation been committed prior to that date; 1028

(b) A violation of an existing or former municipal ordinance 1029
or law of this state, any other state, or the United States that 1030
is substantially equivalent to any of the offenses listed in 1031
division (A)(5)(a) of this section. 1032

(6) On receipt of a request pursuant to section 3701.881 of 1033
the Revised Code with respect to an applicant for employment with 1034

a home health agency in a position that involves providing direct care to an older adult, 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. The superintendent shall conduct the 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, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code;

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

(7) When conducting a criminal records check upon a request pursuant to section 3319.39 of the Revised Code for an applicant who is a teacher, in addition to the determination made under division (A)(1) of this section, the superintendent shall 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 offense specified in section 3319.31 of the Revised Code.

(8) On receipt of a request pursuant to section 2151.86 of

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

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 1076
2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 1077
2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 1078
2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 1079
2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 1080
2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 2909.23, 2909.24, 1081
2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 2917.01, 2917.02, 1082
2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 1083
2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 2927.12, or 3716.11 1084
of the Revised Code, a violation of section 2905.04 of the Revised 1085
Code as it existed prior to July 1, 1996, a violation of section 1086
2919.23 of the Revised Code that would have been a violation of 1087
section 2905.04 of the Revised Code as it existed prior to July 1, 1088
1996, had the violation been committed prior to that date, a 1089
violation of section 2925.11 of the Revised Code that is not a 1090
minor drug possession offense, two or more OVI or OVUAC violations 1091
committed within the three years immediately preceding the 1092
submission of the application or petition that is the basis of the 1093
request, or felonious sexual penetration in violation of former 1094
section 2907.12 of the Revised Code; 1095

(b) A violation of an existing or former law of this state, 1096
any other state, or the United States that is substantially 1097
equivalent to any of the offenses listed in division (A)(8)(a) of 1098

this section. 1099

(9) Upon receipt of a request pursuant to section 5104.012 or 1100
5104.013 of the Revised Code, a completed form prescribed pursuant 1101
to division (C)(1) of this section, and a set of fingerprint 1102
impressions obtained in the manner described in division (C)(2) of 1103
this section, the superintendent of the bureau of criminal 1104
identification and investigation shall conduct a criminal records 1105
check in the manner described in division (B) of this section to 1106
determine whether any information exists that indicates that the 1107
person who is the subject of the request has been convicted of or 1108
pleaded guilty to any of the following: 1109

(a) A violation of section 2903.01, 2903.02, 2903.03, 1110
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.22, 1111
2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 1112
2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 1113
2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 1114
2911.01, 2911.02, 2911.11, 2911.12, 2913.02, 2913.03, 2913.04, 1115
2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 1116
2913.33, 2913.34, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 1117
2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2919.12, 1118
2919.22, 2919.24, 2919.25, 2921.11, 2921.13, 2923.01, 2923.12, 1119
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 1120
3716.11 of the Revised Code, felonious sexual penetration in 1121
violation of former section 2907.12 of the Revised Code, a 1122
violation of section 2905.04 of the Revised Code as it existed 1123
prior to July 1, 1996, a violation of section 2919.23 of the 1124
Revised Code that would have been a violation of section 2905.04 1125
of the Revised Code as it existed prior to July 1, 1996, had the 1126
violation been committed prior to that date, a violation of 1127
section 2925.11 of the Revised Code that is not a minor drug 1128
possession offense, a violation of section 2923.02 or 2923.03 of 1129
the Revised Code that relates to a crime specified in this 1130

division, or a second violation of section 4511.19 of the Revised Code within five years of the date of application for licensure or certification.

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

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

(a) A violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 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; 1163

(b) A violation of an existing or former law of this state, 1164
any other state, or the United States that is substantially 1165
equivalent to any of the offenses listed in division (A)(10)(a) of 1166
this section. 1167

(11) On receipt of a request for a criminal records check 1168
from an individual pursuant to section 4749.03 or 4749.06 of the 1169
Revised Code, accompanied by a completed copy of the form 1170
prescribed in division (C)(1) of this section and a set of 1171
fingerprint impressions obtained in a manner described in division 1172
(C)(2) of this section, the superintendent of the bureau of 1173
criminal identification and investigation shall conduct a criminal 1174
records check in the manner described in division (B) of this 1175
section to determine whether any information exists indicating 1176
that the person who is the subject of the request has been 1177
convicted of or pleaded guilty to a felony in this state or in any 1178
other state. If the individual indicates that a firearm will be 1179
carried in the course of business, the superintendent shall 1180
require information from the federal bureau of investigation as 1181
described in division (B)(2) of this section. The superintendent 1182
shall report the findings of the criminal records check and any 1183
information the federal bureau of investigation provides to the 1184
director of public safety. 1185

(12) On receipt of a request pursuant to section 1321.37, 1186
1321.53, 1321.531, 1322.03, 1322.031, or 4763.05 of the Revised 1187
Code, a completed form prescribed pursuant to division (C)(1) of 1188
this section, and a set of fingerprint impressions obtained in the 1189
manner described in division (C)(2) of this section, the 1190
superintendent of the bureau of criminal identification and 1191
investigation shall conduct a criminal records check with respect 1192
to any person who has applied for a license, permit, or 1193
certification from the department of commerce or a division in the 1194

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

(13) On receipt of a request for a criminal records check 1209
from the treasurer of state under section 113.041 of the Revised 1210
Code or from an individual under section 4701.08, 4715.101, 1211
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 1212
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 1213
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 1214
4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 1215
4762.031, 4762.06, or 4779.091 of the Revised Code, accompanied by 1216
a completed form prescribed under division (C)(1) of this section 1217
and a set of fingerprint impressions obtained in the manner 1218
described in division (C)(2) of this section, the superintendent 1219
of the bureau of criminal identification and investigation shall 1220
conduct a criminal records check in the manner described in 1221
division (B) of this section to determine whether any information 1222
exists that indicates that the person who is the subject of the 1223
request has been convicted of or pleaded guilty to any criminal 1224
offense in this state or any other state. The superintendent shall 1225
send the results of a check requested under section 113.041 of the 1226
Revised Code to the treasurer of state and shall send the results 1227

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 (A)(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12),

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

Not later than thirty days after the superintendent receives 1279
a request for a criminal records check pursuant to section 113.041 1280
of the Revised Code, the completed form, and the fingerprint 1281
impressions, the superintendent shall send the treasurer of state 1282
any information, other than information the dissemination of which 1283
is prohibited by federal law, the superintendent determines exist 1284
with respect to the person who is the subject of the request that 1285
indicates that the person previously has been convicted of or 1286
pleaded guilty to any criminal offense in this state or any other 1287
state. 1288

(B) The superintendent shall conduct any criminal records 1289
check requested under section 113.041, 121.08, 173.27, 173.394, 1290
1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 1321.531, 1322.03, 1291

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

(1) The superintendent shall review or cause to be reviewed 1301
any relevant information gathered and compiled by the bureau under 1302
division (A) of section 109.57 of the Revised Code that relates to 1303
the person who is the subject of the request, including, if the 1304
criminal records check was requested under section 113.041, 1305
121.08, 173.27, 173.394, 1121.23, 1155.03, 1163.05, 1315.141, 1306
1321.37, 1321.53, 1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 1307
2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 1308
3722.151, 3772.07, 4749.03, 4749.06, 4763.05, 5104.012, 5104.013, 1309
5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 5126.281, or 1310
5153.111 of the Revised Code, any relevant information contained 1311
in records that have been sealed under section 2953.32 of the 1312
Revised Code; 1313

(2) If the request received by the superintendent asks for 1314
information from the federal bureau of investigation, the 1315
superintendent shall request from the federal bureau of 1316
investigation any information it has with respect to the person 1317
who is the subject of the request, including fingerprint-based 1318
checks of national crime information databases as described in 42 1319
U.S.C. 671 if the request is made pursuant to section 2151.86, 1320
5104.012, or 5104.013 of the Revised Code or if any other Revised 1321
Code section requires fingerprint-based checks of that nature, and 1322
shall review or cause to be reviewed any information the 1323

superintendent receives from that bureau. If a request under 1324
section 3319.39 of the Revised Code asks only for information from 1325
the federal bureau of investigation, the superintendent shall not 1326
conduct the review prescribed by division (B)(1) of this section. 1327

(3) The superintendent or the superintendent's designee may 1328
request criminal history records from other states or the federal 1329
government pursuant to the national crime prevention and privacy 1330
compact set forth in section 109.571 of the Revised Code. 1331

(C)(1) The superintendent shall prescribe a form to obtain 1332
the information necessary to conduct a criminal records check from 1333
any person for whom a criminal records check is requested under 1334
section 113.041 of the Revised Code or required by section 121.08, 1335
173.27, 173.394, 1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 1336
1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 1337
3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 3722.151, 3772.07, 1338
4701.08, 4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 1339
4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 1340
4731.281, 4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 1341
4741.10, 4749.03, 4749.06, 4755.70, 4757.101, 4759.061, 4760.032, 1342
4760.06, 4761.051, 4762.031, 4762.06, 4763.05, 4779.091, 5104.012, 1343
5104.013, 5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 1344
5126.281, or 5153.111 of the Revised Code. The form that the 1345
superintendent prescribes pursuant to this division may be in a 1346
tangible format, in an electronic format, or in both tangible and 1347
electronic formats. 1348

(2) The superintendent shall prescribe standard impression 1349
sheets to obtain the fingerprint impressions of any person for 1350
whom a criminal records check is requested under section 113.041 1351
of the Revised Code or required by section 121.08, 173.27, 1352
173.394, 1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 1321.531, 1353
1322.03, 1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 1354
3319.39, 3701.881, 3712.09, 3721.121, 3722.151, 3772.07, 4701.08, 1355

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

(3) Subject to division (D) of this section, the 1373
superintendent shall prescribe and charge a reasonable fee for 1374
providing a criminal records check requested under section 1375
113.041, 121.08, 173.27, 173.394, 1121.23, 1155.03, 1163.05, 1376
1315.141, 1321.53, 1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 1377
2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 1378
3722.151, 3772.07, 4701.08, 4715.101, 4717.061, 4725.121, 1379
4725.501, 4729.071, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 1380
4731.171, 4731.222, 4731.281, 4731.296, 4731.531, 4732.091, 1381
4734.202, 4740.061, 4741.10, 4749.03, 4749.06, 4755.70, 4757.101, 1382
4759.061, 4760.032, 4760.06, 4761.051, 4762.031, 4762.06, 4763.05, 1383
4779.091, 5104.012, 5104.013, 5111.032, 5111.033, 5111.034, 1384
5123.081, 5126.28, 5126.281, or 5153.111 of the Revised Code. The 1385
person making a criminal records request under any of those 1386
sections shall pay the fee prescribed pursuant to this division. A 1387
person making a request under section 3701.881 of the Revised Code 1388

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

(4) The superintendent of the bureau of criminal 1396
identification and investigation may prescribe methods of 1397
forwarding fingerprint impressions and information necessary to 1398
conduct a criminal records check, which methods shall include, but 1399
not be limited to, an electronic method. 1400

(D) A determination whether any information exists that 1401
indicates that a person previously has been convicted of or 1402
pleaded guilty to any offense listed or described in division 1403
(A)(1)(a) or (b), (A)(2)(a) or (b), (A)(3)(a) or (b), (A)(4)(a) or 1404
(b), (A)(5)(a) or (b), (A)(6)(a) or (b), (A)(7), (A)(8)(a) or (b), 1405
(A)(9)(a) or (b), (A)(10)(a) or (b), (A)(12), ~~or~~ (A)(14), or 1406
(A)(15) of this section, or that indicates that a person 1407
previously has been convicted of or pleaded guilty to any criminal 1408
offense in this state or any other state regarding a criminal 1409
records check of a type described in division (A)(13) of this 1410
section, and that is made by the superintendent with respect to 1411
information considered in a criminal records check in accordance 1412
with this section is valid for the person who is the subject of 1413
the criminal records check for a period of one year from the date 1414
upon which the superintendent makes the determination. During the 1415
period in which the determination in regard to a person is valid, 1416
if another request under this section is made for a criminal 1417
records check for that person, the superintendent shall provide 1418
the information that is the basis for the superintendent's initial 1419
determination at a lower fee than the fee prescribed for the 1420

initial criminal records check.	1421
(E) As used in this section:	1422
(1) "Criminal records check" means any criminal records check conducted by the superintendent of the bureau of criminal identification and investigation in accordance with division (B) of this section.	1423 1424 1425 1426
(2) "Minor drug possession offense" has the same meaning as in section 2925.01 of the Revised Code.	1427 1428
(3) "Older adult" means a person age sixty or older.	1429
(4) "OVI or OVUAC violation" means a violation of section 4511.19 of the Revised Code or a violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to section 4511.19 of the Revised Code.	1430 1431 1432 1433 1434
Sec. 109.71. There is hereby created in the office of the attorney general the Ohio peace officer training commission. The commission shall consist of nine members appointed by the governor with the advice and consent of the senate and selected as follows: one member representing the public; two members who are incumbent sheriffs; two members who are incumbent chiefs of police; one member from the bureau of criminal identification and investigation; one member from the state highway patrol; one member who is the special agent in charge of a field office of the federal bureau of investigation in this state; and one member from the department of education, trade and industrial education services, law enforcement training.	1435 1436 1437 1438 1439 1440 1441 1442 1443 1444 1445 1446
This section does not confer any arrest authority or any ability or authority to detain a person, write or issue any citation, or provide any disposition alternative, as granted under Chapter 2935. of the Revised Code.	1447 1448 1449 1450

As used in sections 109.71 to 109.801 of the Revised Code:	1451
(A) "Peace officer" means:	1452
(1) A deputy sheriff, marshal, deputy marshal, member of the organized police department of a township or municipal corporation, member of a township police district or joint township police district police force, member of a police force employed by a metropolitan housing authority under division (D) of section 3735.31 of the Revised Code, or township constable, who is commissioned and employed as a peace officer by a political subdivision of this state or by a metropolitan housing authority, and whose primary duties are to preserve the peace, to protect life and property, and to enforce the laws of this state, ordinances of a municipal corporation, resolutions of a township, or regulations of a board of county commissioners or board of township trustees, or any of those laws, ordinances, resolutions, or regulations;	1453 1454 1455 1456 1457 1458 1459 1460 1461 1462 1463 1464 1465 1466
(2) A police officer who is employed by a railroad company and appointed and commissioned by the secretary of state pursuant to sections 4973.17 to 4973.22 of the Revised Code;	1467 1468 1469
(3) Employees of the department of taxation engaged in the enforcement of Chapter 5743. of the Revised Code and designated by the tax commissioner for peace officer training for purposes of the delegation of investigation powers under section 5743.45 of the Revised Code;	1470 1471 1472 1473 1474
(4) An undercover drug agent;	1475
(5) Enforcement agents of the department of public safety whom the director of public safety designates under section 5502.14 of the Revised Code;	1476 1477 1478
(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	1479 1480 1481

to section 1541.10, a forest officer designated pursuant to 1482
section 1503.29, a preserve officer designated pursuant to section 1483
1517.10, a wildlife officer designated pursuant to section 1484
1531.13, or a state watercraft officer designated pursuant to 1485
section 1547.521 of the Revised Code; 1486

(7) An employee of a park district who is designated pursuant 1487
to section 511.232 or 1545.13 of the Revised Code; 1488

(8) An employee of a conservancy district who is designated 1489
pursuant to section 6101.75 of the Revised Code; 1490

(9) A police officer who is employed by a hospital that 1491
employs and maintains its own proprietary police department or 1492
security department, and who is appointed and commissioned by the 1493
secretary of state pursuant to sections 4973.17 to 4973.22 of the 1494
Revised Code; 1495

(10) Veterans' homes police officers designated under section 1496
5907.02 of the Revised Code; 1497

(11) A police officer who is employed by a qualified 1498
nonprofit corporation police department pursuant to section 1499
1702.80 of the Revised Code; 1500

(12) A state university law enforcement officer appointed 1501
under section 3345.04 of the Revised Code or a person serving as a 1502
state university law enforcement officer on a permanent basis on 1503
June 19, 1978, who has been awarded a certificate by the executive 1504
director of the Ohio peace officer training commission attesting 1505
to the person's satisfactory completion of an approved state, 1506
county, municipal, or department of natural resources peace 1507
officer basic training program; 1508

(13) A special police officer employed by the department of 1509
mental health pursuant to section 5119.14 of the Revised Code or 1510
the department of developmental disabilities pursuant to section 1511
5123.13 of the Revised Code; 1512

(14) A member of a campus police department appointed under	1513
section 1713.50 of the Revised Code;	1514
(15) A member of a police force employed by a regional	1515
transit authority under division (Y) of section 306.35 of the	1516
Revised Code;	1517
(16) Investigators appointed by the auditor of state pursuant	1518
to section 117.091 of the Revised Code and engaged in the	1519
enforcement of Chapter 117. of the Revised Code;	1520
(17) A special police officer designated by the	1521
superintendent of the state highway patrol pursuant to section	1522
5503.09 of the Revised Code or a person who was serving as a	1523
special police officer pursuant to that section on a permanent	1524
basis on October 21, 1997, and who has been awarded a certificate	1525
by the executive director of the Ohio peace officer training	1526
commission attesting to the person's satisfactory completion of an	1527
approved state, county, municipal, or department of natural	1528
resources peace officer basic training program;	1529
(18) A special police officer employed by a port authority	1530
under section 4582.04 or 4582.28 of the Revised Code or a person	1531
serving as a special police officer employed by a port authority	1532
on a permanent basis on May 17, 2000, who has been awarded a	1533
certificate by the executive director of the Ohio peace officer	1534
training commission attesting to the person's satisfactory	1535
completion of an approved state, county, municipal, or department	1536
of natural resources peace officer basic training program;	1537
(19) A special police officer employed by a municipal	1538
corporation who has been awarded a certificate by the executive	1539
director of the Ohio peace officer training commission for	1540
satisfactory completion of an approved peace officer basic	1541
training program and who is employed on a permanent basis on or	1542
after March 19, 2003, at a municipal airport, or other municipal	1543

air navigation facility, that has scheduled operations, as defined 1544
in section 119.3 of Title 14 of the Code of Federal Regulations, 1545
14 C.F.R. 119.3, as amended, and that is required to be under a 1546
security program and is governed by aviation security rules of the 1547
transportation security administration of the United States 1548
department of transportation as provided in Parts 1542. and 1544. 1549
of Title 49 of the Code of Federal Regulations, as amended; 1550

(20) A police officer who is employed by an owner or operator 1551
of an amusement park that has an average yearly attendance in 1552
excess of six hundred thousand guests and that employs and 1553
maintains its own proprietary police department or security 1554
department, and who is appointed and commissioned by a judge of 1555
the appropriate municipal court or county court pursuant to 1556
section 4973.17 of the Revised Code; 1557

(21) A police officer who is employed by a bank, savings and 1558
loan association, savings bank, credit union, or association of 1559
banks, savings and loan associations, savings banks, or credit 1560
unions, who has been appointed and commissioned by the secretary 1561
of state pursuant to sections 4973.17 to 4973.22 of the Revised 1562
Code, and who has been awarded a certificate by the executive 1563
director of the Ohio peace officer training commission attesting 1564
to the person's satisfactory completion of a state, county, 1565
municipal, or department of natural resources peace officer basic 1566
training program; 1567

(22) An investigator, as defined in section 109.541 of the 1568
Revised Code, of the bureau of criminal identification and 1569
investigation who is commissioned by the superintendent of the 1570
bureau as a special agent for the purpose of assisting law 1571
enforcement officers or providing emergency assistance to peace 1572
officers pursuant to authority granted under that section; 1573

(23) A state fire marshal law enforcement officer appointed 1574
under section 3737.22 of the Revised Code or a person serving as a 1575

state fire marshal law enforcement officer on a permanent basis on 1576
or after July 1, 1982, who has been awarded a certificate by the 1577
executive director of the Ohio peace officer training commission 1578
attesting to the person's satisfactory completion of an approved 1579
state, county, municipal, or department of natural resources peace 1580
officer basic training program; 1581

(24) A gaming agent employed under section 3772.03 of the 1582
Revised Code. 1583

(B) "Undercover drug agent" has the same meaning as in 1584
division (B)(2) of section 109.79 of the Revised Code. 1585

(C) "Crisis intervention training" means training in the use 1586
of interpersonal and communication skills to most effectively and 1587
sensitively interview victims of rape. 1588

(D) "Missing children" has the same meaning as in section 1589
2901.30 of the Revised Code. 1590

Sec. 109.77. (A) As used in this section, "felony" has the 1591
same meaning as in section 109.511 of the Revised Code. 1592

(B)(1) Notwithstanding any general, special, or local law or 1593
charter to the contrary, and except as otherwise provided in this 1594
section, no person shall receive an original appointment on a 1595
permanent basis as any of the following unless the person 1596
previously has been awarded a certificate by the executive 1597
director of the Ohio peace officer training commission attesting 1598
to the person's satisfactory completion of an approved state, 1599
county, municipal, or department of natural resources peace 1600
officer basic training program: 1601

(a) A peace officer of any county, township, municipal 1602
corporation, regional transit authority, or metropolitan housing 1603
authority; 1604

(b) A natural resources law enforcement staff officer, park 1605

officer, forest officer, preserve officer, wildlife officer, or 1606
state watercraft officer of the department of natural resources; 1607

(c) An employee of a park district under section 511.232 or 1608
1545.13 of the Revised Code; 1609

(d) An employee of a conservancy district who is designated 1610
pursuant to section 6101.75 of the Revised Code; 1611

(e) A state university law enforcement officer; 1612

(f) A special police officer employed by the department of 1613
mental health pursuant to section 5119.14 of the Revised Code or 1614
the department of developmental disabilities pursuant to section 1615
5123.13 of the Revised Code; 1616

(g) An enforcement agent of the department of public safety 1617
whom the director of public safety designates under section 1618
5502.14 of the Revised Code; 1619

(h) A special police officer employed by a port authority 1620
under section 4582.04 or 4582.28 of the Revised Code; 1621

(i) A special police officer employed by a municipal 1622
corporation at a municipal airport, or other municipal air 1623
navigation facility, that has scheduled operations, as defined in 1624
section 119.3 of Title 14 of the Code of Federal Regulations, 14 1625
C.F.R. 119.3, as amended, and that is required to be under a 1626
security program and is governed by aviation security rules of the 1627
transportation security administration of the United States 1628
department of transportation as provided in Parts 1542. and 1544. 1629
of Title 49 of the Code of Federal Regulations, as amended; 1630

(j) A gaming agent employed under section 3772.03 of the 1631
Revised Code. 1632

(2) Every person who is appointed on a temporary basis or for 1633
a probationary term or on other than a permanent basis as any of 1634
the following shall forfeit the appointed position unless the 1635

person previously has completed satisfactorily or, within the time 1636
prescribed by rules adopted by the attorney general pursuant to 1637
section 109.74 of the Revised Code, satisfactorily completes a 1638
state, county, municipal, or department of natural resources peace 1639
officer basic training program for temporary or probationary 1640
officers and is awarded a certificate by the director attesting to 1641
the satisfactory completion of the program: 1642

(a) A peace officer of any county, township, municipal 1643
corporation, regional transit authority, or metropolitan housing 1644
authority; 1645

(b) A natural resources law enforcement staff officer, park 1646
officer, forest officer, preserve officer, wildlife officer, or 1647
state watercraft officer of the department of natural resources; 1648

(c) An employee of a park district under section 511.232 or 1649
1545.13 of the Revised Code; 1650

(d) An employee of a conservancy district who is designated 1651
pursuant to section 6101.75 of the Revised Code; 1652

(e) A special police officer employed by the department of 1653
mental health pursuant to section 5119.14 of the Revised Code or 1654
the department of developmental disabilities pursuant to section 1655
5123.13 of the Revised Code; 1656

(f) An enforcement agent of the department of public safety 1657
whom the director of public safety designates under section 1658
5502.14 of the Revised Code; 1659

(g) A special police officer employed by a port authority 1660
under section 4582.04 or 4582.28 of the Revised Code; 1661

(h) A special police officer employed by a municipal 1662
corporation at a municipal airport, or other municipal air 1663
navigation facility, that has scheduled operations, as defined in 1664
section 119.3 of Title 14 of the Code of Federal Regulations, 14 1665

C.F.R. 119.3, as amended, and that is required to be under a 1666
security program and is governed by aviation security rules of the 1667
transportation security administration of the United States 1668
department of transportation as provided in Parts 1542. and 1544. 1669
of Title 49 of the Code of Federal Regulations, as amended. 1670

(3) For purposes of division (B) of this section, a state, 1671
county, municipal, or department of natural resources peace 1672
officer basic training program, regardless of whether the program 1673
is to be completed by peace officers appointed on a permanent or 1674
temporary, probationary, or other nonpermanent basis, shall 1675
include training in the handling of the offense of domestic 1676
violence, other types of domestic violence-related offenses and 1677
incidents, and protection orders and consent agreements issued or 1678
approved under section 2919.26 or 3113.31 of the Revised Code and 1679
crisis intervention training. The requirement to complete training 1680
in the handling of the offense of domestic violence, other types 1681
of domestic violence-related offenses and incidents, and 1682
protection orders and consent agreements issued or approved under 1683
section 2919.26 or 3113.31 of the Revised Code does not apply to 1684
any person serving as a peace officer on March 27, 1979, and the 1685
requirement to complete training in crisis intervention does not 1686
apply to any person serving as a peace officer on April 4, 1985. 1687
Any person who is serving as a peace officer on April 4, 1985, who 1688
terminates that employment after that date, and who subsequently 1689
is hired as a peace officer by the same or another law enforcement 1690
agency shall complete training in crisis intervention as 1691
prescribed by rules adopted by the attorney general pursuant to 1692
section 109.742 of the Revised Code. No peace officer shall have 1693
employment as a peace officer terminated and then be reinstated 1694
with intent to circumvent this section. 1695

(4) Division (B) of this section does not apply to any person 1696
serving on a permanent basis on March 28, 1985, as a park officer, 1697

forest officer, preserve officer, wildlife officer, or state 1698
watercraft officer of the department of natural resources or as an 1699
employee of a park district under section 511.232 or 1545.13 of 1700
the Revised Code, to any person serving on a permanent basis on 1701
March 6, 1986, as an employee of a conservancy district designated 1702
pursuant to section 6101.75 of the Revised Code, to any person 1703
serving on a permanent basis on January 10, 1991, as a preserve 1704
officer of the department of natural resources, to any person 1705
employed on a permanent basis on July 2, 1992, as a special police 1706
officer by the department of mental health pursuant to section 1707
5119.14 of the Revised Code or by the department of developmental 1708
disabilities pursuant to section 5123.13 of the Revised Code, to 1709
any person serving on a permanent basis on May 17, 2000, as a 1710
special police officer employed by a port authority under section 1711
4582.04 or 4582.28 of the Revised Code, to any person serving on a 1712
permanent basis on March 19, 2003, as a special police officer 1713
employed by a municipal corporation at a municipal airport or 1714
other municipal air navigation facility described in division 1715
(A)(19) of section 109.71 of the Revised Code, to any person 1716
serving on a permanent basis on June 19, 1978, as a state 1717
university law enforcement officer pursuant to section 3345.04 of 1718
the Revised Code and who, immediately prior to June 19, 1978, was 1719
serving as a special police officer designated under authority of 1720
that section, or to any person serving on a permanent basis on 1721
September 20, 1984, as a liquor control investigator, known after 1722
June 30, 1999, as an enforcement agent of the department of public 1723
safety, engaged in the enforcement of Chapters 4301. and 4303. of 1724
the Revised Code. 1725

(5) Division (B) of this section does not apply to any person 1726
who is appointed as a regional transit authority police officer 1727
pursuant to division (Y) of section 306.35 of the Revised Code if, 1728
on or before July 1, 1996, the person has completed satisfactorily 1729
an approved state, county, municipal, or department of natural 1730

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

(C) No person, after September 20, 1984, shall receive an 1737
original appointment on a permanent basis as a veterans' home 1738
police officer designated under section 5907.02 of the Revised 1739
Code unless the person previously has been awarded a certificate 1740
by the executive director of the Ohio peace officer training 1741
commission attesting to the person's satisfactory completion of an 1742
approved police officer basic training program. Every person who 1743
is appointed on a temporary basis or for a probationary term or on 1744
other than a permanent basis as a veterans' home police officer 1745
designated under section 5907.02 of the Revised Code shall forfeit 1746
that position unless the person previously has completed 1747
satisfactorily or, within one year from the time of appointment, 1748
satisfactorily completes an approved police officer basic training 1749
program. 1750

(D) No bailiff or deputy bailiff of a court of record of this 1751
state and no criminal investigator who is employed by the state 1752
public defender shall carry a firearm, as defined in section 1753
2923.11 of the Revised Code, while on duty unless the bailiff, 1754
deputy bailiff, or criminal investigator has done or received one 1755
of the following: 1756

(1) Has been awarded a certificate by the executive director 1757
of the Ohio peace officer training commission, which certificate 1758
attests to satisfactory completion of an approved state, county, 1759
or municipal basic training program for bailiffs and deputy 1760
bailiffs of courts of record and for criminal investigators 1761
employed by the state public defender that has been recommended by 1762

the Ohio peace officer training commission; 1763

(2) Has successfully completed a firearms training program 1764
approved by the Ohio peace officer training commission prior to 1765
employment as a bailiff, deputy bailiff, or criminal investigator; 1766

(3) Prior to June 6, 1986, was authorized to carry a firearm 1767
by the court that employed the bailiff or deputy bailiff or, in 1768
the case of a criminal investigator, by the state public defender 1769
and has received training in the use of firearms that the Ohio 1770
peace officer training commission determines is equivalent to the 1771
training that otherwise is required by division (D) of this 1772
section. 1773

(E)(1) Before a person seeking a certificate completes an 1774
approved peace officer basic training program, the executive 1775
director of the Ohio peace officer training commission shall 1776
request the person to disclose, and the person shall disclose, any 1777
previous criminal conviction of or plea of guilty of that person 1778
to a felony. 1779

(2) Before a person seeking a certificate completes an 1780
approved peace officer basic training program, the executive 1781
director shall request a criminal history records check on the 1782
person. The executive director shall submit the person's 1783
fingerprints to the bureau of criminal identification and 1784
investigation, which shall submit the fingerprints to the federal 1785
bureau of investigation for a national criminal history records 1786
check. 1787

Upon receipt of the executive director's request, the bureau 1788
of criminal identification and investigation and the federal 1789
bureau of investigation shall conduct a criminal history records 1790
check on the person and, upon completion of the check, shall 1791
provide a copy of the criminal history records check to the 1792
executive director. The executive director shall not award any 1793

certificate prescribed in this section unless the executive 1794
director has received a copy of the criminal history records check 1795
on the person to whom the certificate is to be awarded. 1796

(3) The executive director of the commission shall not award 1797
a certificate prescribed in this section to a person who has been 1798
convicted of or has pleaded guilty to a felony or who fails to 1799
disclose any previous criminal conviction of or plea of guilty to 1800
a felony as required under division (E)(1) of this section. 1801

(4) The executive director of the commission shall revoke the 1802
certificate awarded to a person as prescribed in this section, and 1803
that person shall forfeit all of the benefits derived from being 1804
certified as a peace officer under this section, if the person, 1805
before completion of an approved peace officer basic training 1806
program, failed to disclose any previous criminal conviction of or 1807
plea of guilty to a felony as required under division (E)(1) of 1808
this section. 1809

(F)(1) Regardless of whether the person has been awarded the 1810
certificate or has been classified as a peace officer prior to, 1811
on, or after October 16, 1996, the executive director of the Ohio 1812
peace officer training commission shall revoke any certificate 1813
that has been awarded to a person as prescribed in this section if 1814
the person does either of the following: 1815

(a) Pleads guilty to a felony committed on or after January 1816
1, 1997; 1817

(b) Pleads guilty to a misdemeanor committed on or after 1818
January 1, 1997, pursuant to a negotiated plea agreement as 1819
provided in division (D) of section 2929.43 of the Revised Code in 1820
which the person agrees to surrender the certificate awarded to 1821
the person under this section. 1822

(2) The executive director of the commission shall suspend 1823
any certificate that has been awarded to a person as prescribed in 1824

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

(G)(1) If a person is awarded a certificate under this 1840
section and the certificate is revoked pursuant to division (E)(4) 1841
or (F) of this section, the person shall not be eligible to 1842
receive, at any time, a certificate attesting to the person's 1843
satisfactory completion of a peace officer basic training program. 1844

(2) The revocation or suspension of a certificate under 1845
division (E)(4) or (F) of this section shall be in accordance with 1846
Chapter 119. of the Revised Code. 1847

(H)(1) A person who was employed as a peace officer of a 1848
county, township, or municipal corporation of the state on January 1849
1, 1966, and who has completed at least sixteen years of full-time 1850
active service as such a peace officer, or equivalent service as 1851
determined by the executive director of the Ohio peace officer 1852
training commission, may receive an original appointment on a 1853
permanent basis and serve as a peace officer of a county, 1854
township, or municipal corporation, or as a state university law 1855
enforcement officer, without complying with the requirements of 1856

division (B) of this section. 1857

(2) Any person who held an appointment as a state highway 1858
trooper on January 1, 1966, may receive an original appointment on 1859
a permanent basis and serve as a peace officer of a county, 1860
township, or municipal corporation, or as a state university law 1861
enforcement officer, without complying with the requirements of 1862
division (B) of this section. 1863

(I) No person who is appointed as a peace officer of a 1864
county, township, or municipal corporation on or after April 9, 1865
1985, shall serve as a peace officer of that county, township, or 1866
municipal corporation unless the person has received training in 1867
the handling of missing children and child abuse and neglect cases 1868
from an approved state, county, township, or municipal police 1869
officer basic training program or receives the training within the 1870
time prescribed by rules adopted by the attorney general pursuant 1871
to section 109.741 of the Revised Code. 1872

(J) No part of any approved state, county, or municipal basic 1873
training program for bailiffs and deputy bailiffs of courts of 1874
record and no part of any approved state, county, or municipal 1875
basic training program for criminal investigators employed by the 1876
state public defender shall be used as credit toward the 1877
completion by a peace officer of any part of the approved state, 1878
county, or municipal peace officer basic training program that the 1879
peace officer is required by this section to complete 1880
satisfactorily. 1881

(K) This section does not apply to any member of the police 1882
department of a municipal corporation in an adjoining state 1883
serving in this state under a contract pursuant to section 737.04 1884
of the Revised Code. 1885

Sec. 109.79. (A) The Ohio peace officer training commission 1886
shall establish and conduct a training school for law enforcement 1887

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

The Ohio peace officer training commission shall develop the 1897
training program, which shall include courses in both the civil 1898
and criminal functions of law enforcement officers, a course in 1899
crisis intervention with six or more hours of training, and 1900
training in the handling of missing children and child abuse and 1901
neglect cases, and shall establish rules governing qualifications 1902
for admission to the academy. The commission may require 1903
competitive examinations to determine fitness of prospective 1904
trainees, so long as the examinations or other criteria for 1905
admission to the academy are consistent with the provisions of 1906
Chapter 124. of the Revised Code. 1907

The Ohio peace officer training commission shall determine 1908
tuition costs sufficient in the aggregate to pay the costs of 1909
operating the academy. The costs of acquiring and equipping the 1910
academy shall be paid from appropriations made by the general 1911
assembly to the Ohio peace officer training commission for that 1912
purpose, from gifts or grants received for that purpose, or from 1913
fees for goods related to the academy. 1914

The Ohio peace officer training commission shall create a 1915
gaming-related curriculum for gaming agents. The Ohio peace 1916
officer training commission shall use money distributed to the 1917
Ohio peace officer training academy from the Ohio law enforcement 1918
training fund to first support the academy's training programs for 1919

gaming agents and gaming-related curriculum. The Ohio peace 1920
officer training commission may utilize existing training programs 1921
in other states that specialize in training gaming agents. 1922

The law enforcement officers, during the period of their 1923
training, shall receive compensation as determined by the 1924
political subdivision that sponsors them or, if the officer is a 1925
criminal investigator employed by the state public defender, as 1926
determined by the state public defender. The political subdivision 1927
may pay the tuition costs of the law enforcement officers they 1928
sponsor and the state public defender may pay the tuition costs of 1929
criminal investigators of that office who attend the academy. 1930

If trainee vacancies exist, the academy may train and issue 1931
certificates of satisfactory completion to peace officers who are 1932
employed by a campus police department pursuant to section 1713.50 1933
of the Revised Code, by a qualified nonprofit corporation police 1934
department pursuant to section 1702.80 of the Revised Code, or by 1935
a railroad company, who are amusement park police officers 1936
appointed and commissioned by a judge of the appropriate municipal 1937
court or county court pursuant to section 4973.17 of the Revised 1938
Code, or who are bank, savings and loan association, savings bank, 1939
credit union, or association of banks, savings and loan 1940
associations, savings banks, or credit unions, or hospital police 1941
officers appointed and commissioned by the secretary of state 1942
pursuant to sections 4973.17 to 4973.22 of the Revised Code, 1943
provided that no such officer shall be trained at the academy 1944
unless the officer meets the qualifications established for 1945
admission to the academy and the qualified nonprofit corporation 1946
police department; bank, savings and loan association, savings 1947
bank, credit union, or association of banks, savings and loan 1948
associations, savings banks, or credit unions; railroad company; 1949
hospital; or amusement park or the private college or university 1950
that established the campus police department prepays the entire 1951

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

The academy shall permit investigators employed by the state 1965
medical board to take selected courses that the board determines 1966
are consistent with its responsibilities for initial and 1967
continuing training of investigators as required under sections 1968
4730.26 and 4731.05 of the Revised Code. The board shall pay the 1969
entire cost of training that investigators receive at the academy. 1970

(B) As used in this section: 1971

(1) "Law enforcement officers" include any undercover drug 1972
agent, any bailiff or deputy bailiff of a court of record, and any 1973
criminal investigator who is employed by the state public 1974
defender. 1975

(2) "Undercover drug agent" means any person who: 1976

(a) Is employed by a county, township, or municipal 1977
corporation for the purposes set forth in division (B)(2)(b) of 1978
this section but who is not an employee of a county sheriff's 1979
department, of a township constable, or of the police department 1980
of a municipal corporation or township; 1981

(b) In the course of the person's employment by a county, 1982

township, or municipal corporation, investigates and gathers 1983
information pertaining to persons who are suspected of violating 1984
Chapter 2925. or 3719. of the Revised Code, and generally does not 1985
wear a uniform in the performance of the person's duties. 1986

(3) "Crisis intervention training" has the same meaning as in 1987
section 109.71 of the Revised Code. 1988

(4) "Missing children" has the same meaning as in section 1989
2901.30 of the Revised Code. 1990

Sec. 121.41. As used in sections 121.41 to 121.50 of the 1991
Revised Code: 1992

(A) "Appropriate ethics commission" has the same meaning as 1993
in section 102.01 of the Revised Code. 1994

(B) "Appropriate licensing agency" means a public or private 1995
entity that is responsible for licensing, certifying, or 1996
registering persons who are engaged in a particular vocation. 1997

(C) "Person" has the same meaning as in section 1.59 of the 1998
Revised Code and also includes any officer or employee of the 1999
state or any political subdivision of the state. 2000

(D) "State agency" has the same meaning as in section 1.60 of 2001
the Revised Code and includes the Ohio casino control commission, 2002
but does not include any of the following: 2003

(1) The general assembly; 2004

(2) Any court; 2005

(3) The secretary of state, auditor of state, treasurer of 2006
state, or attorney general and their respective offices. 2007

(E) "State employee" means any person who is an employee of a 2008
state agency or any person who does business with the state. 2009

(F) "State officer" means any person who is elected or 2010
appointed to a public office in a state agency. 2011

(G) "Wrongful act or omission" means an act or omission, 2012
committed in the course of office holding or employment, that is 2013
not in accordance with the requirements of law or such standards 2014
of proper governmental conduct as are commonly accepted in the 2015
community and thereby subverts, or tends to subvert, the process 2016
of government. 2017

Sec. 121.60. As used in sections 121.60 to 121.69 of the 2018
Revised Code: 2019

(A) "Person" and "compensation" have the same meanings as in 2020
section 101.70 of the Revised Code. 2021

(B) "Expenditure" means any of the following that is made to, 2022
at the request of, for the benefit of, or on behalf of an elected 2023
executive official, the director of a department created under 2024
section 121.02 of the Revised Code, an executive agency official, 2025
or a member of the staff of any public officer or employee listed 2026
in this division: 2027

(1) A payment, distribution, loan, advance, deposit, 2028
reimbursement, or gift of money, real estate, or anything of 2029
value, including, but not limited to, food and beverages, 2030
entertainment, lodging, transportation, or honorariums; 2031

(2) A contract, promise, or agreement to make an expenditure, 2032
whether or not legally enforceable; 2033

(3) The purchase, sale, or gift of services or any other 2034
thing of value. "Expenditure" does not include a contribution, 2035
gift, or grant to a foundation or other charitable organization 2036
that is exempt from federal income taxation under subsection 2037
501(c)(3) of the Internal Revenue Code. "Expenditure" does not 2038
include the purchase, sale, or gift of services or any other thing 2039
of value that is available to the general public on the same terms 2040
as it is available to the persons listed in this division, or an 2041

offer or sale of securities to any person listed in this division 2042
that is governed by regulation D, 17 C.F.R. ~~2301.501~~ 230.501 to 2043
~~2301.508~~ 230.508, adopted under the authority of the "Securities 2044
Act of 1933," 48 Stat. 74, 15 U.S.C.A. and following, or that is 2045
governed by a comparable provision under state law. 2046

(C) "Employer" means any person who, directly or indirectly, 2047
engages an executive agency lobbyist. 2048

(D) "Engage" means to make any arrangement, and "engagement" 2049
means arrangement, whereby an individual is employed or retained 2050
for compensation to act for or on behalf of an employer to 2051
influence executive agency decisions or to conduct any executive 2052
agency lobbying activity. 2053

(E) "Financial transaction" means a transaction or activity 2054
that is conducted or undertaken for profit and arises from the 2055
joint ownership or the ownership or part ownership in common of 2056
any real or personal property or any commercial or business 2057
enterprise of whatever form or nature between the following: 2058

(1) An executive agency lobbyist, ~~his~~ the executive agency 2059
lobbyist's employer, or a member of the immediate family of the 2060
executive agency lobbyist or ~~his~~ the executive agency lobbyist's 2061
employer; and 2062

(2) Any elected executive official, the director of a 2063
department created under section 121.02 of the Revised Code, an 2064
executive agency official, or any member of the staff of a public 2065
officer or employee listed in division (E)(2) of this section. 2066

"Financial transaction" does not include any transaction or 2067
activity described in division (E) of this section if it is 2068
available to the general public on the same terms, or if it is an 2069
offer or sale of securities to any person listed in division 2070
(E)(2) of this section that is governed by regulation D, 17 C.F.R. 2071
~~2301.501~~ 230.501 to ~~2301.508~~ 230.508, adopted under the authority 2072

of the "Securities Act of 1933," 48 Stat. 74, 15 U.S.C.A. and 2073
following, or that is governed by a comparable provision under 2074
state law. 2075

(F) "Executive agency" means the office of an elected 2076
executive official, a department created under section 121.02 of 2077
the Revised Code, or any other state agency, department, board, or 2078
commission controlled or directed by an elected executive official 2079
or otherwise subject to ~~his~~ an elected executive official's 2080
authority. "Executive agency" does not include any court, the 2081
general assembly, or the controlling board. 2082

(G) "Executive agency decision" means a decision of an 2083
executive agency regarding the expenditure of funds of the state 2084
or of an executive agency with respect to the award of a contract, 2085
grant, lease, or other financial arrangement under which such 2086
funds are distributed or allocated, or a regulatory decision of an 2087
executive agency or any board or commission of the state. 2088
"Executive agency decision" does not include either of the 2089
following: 2090

(1) A purchasing decision for which a vendor has filed a 2091
statement certifying that ~~he~~ the vendor has not made campaign 2092
contributions in an amount such that section 3517.13 of the 2093
Revised Code would invalidate the decision, if that vendor has not 2094
engaged an executive agency lobbyist; 2095

(2) The award of a competitively bid contract for which bid 2096
specifications were prepared and for which at least three eligible 2097
competitive bids were received by the executive agency. 2098

(H) "Executive agency lobbyist" means any person engaged to 2099
influence executive agency decisions or to conduct executive 2100
agency lobbying activity as one of ~~his~~ the person's main purposes 2101
on a regular and substantial basis. "Executive agency lobbyist" 2102
does not include an elected or appointed officer or employee of a 2103

federal or state agency, state college, state university, or 2104
political subdivision who attempts to influence or affect 2105
executive agency decisions in ~~his~~ a fiduciary capacity as a 2106
representative of ~~his~~ the officer's or employee's agency, college, 2107
university, or political subdivision. 2108

(I) "Executive agency lobbying activity" means contacts made 2109
to promote, oppose, or otherwise influence the outcome of an 2110
executive agency decision by direct communication with an elected 2111
executive official, the director of any department listed in 2112
section 121.02 of the Revised Code, any executive agency official, 2113
~~or~~ a member of the staff of any public officer or employee listed 2114
in this division, or the Ohio casino control commission. "Lobbying 2115
activity" does not include any of the following: 2116

(1) The action of any person having a direct interest in 2117
executive agency decisions who, under Section 3 of Article I, Ohio 2118
Constitution, assembles together with other persons to consult for 2119
their common good, instructs a person listed in the first 2120
paragraph of division (I) of this section, or petitions such a 2121
person for the redress of grievances; 2122

(2) Contacts made for the sole purpose of gathering 2123
information contained in a public record; 2124

(3) Appearances before an executive agency to give testimony. 2125

(J) "Executive agency official" means an officer or employee 2126
of an executive agency whose principal duties are to formulate 2127
policy or to participate directly or indirectly in the 2128
preparation, review, or award of contracts, grants, leases, or 2129
other financial arrangements with an executive agency. 2130

(K) "Aggrieved party" means a party entitled to resort to a 2131
remedy. 2132

(L) "Elected executive official" means the governor, 2133
lieutenant governor, secretary of state, auditor of state, 2134

treasurer of state, and the attorney general. 2135

(M) "Staff" means any officer or employee of an executive 2136
agency whose official duties are to formulate policy and who 2137
exercises administrative or supervisory authority or who 2138
authorizes the expenditure of state funds. 2139

Sec. 1705.48. Except as otherwise provided by this chapter or 2140
any other provision of the Revised Code, including, but not 2141
limited to, sections 3734.908, 5739.33, 5743.57, 5747.07, and 2142
~~5753.09~~ 5753.02 of the Revised Code, all of the following apply: 2143

(A) The debts, obligations, and liabilities of a limited 2144
liability company, whether arising in contract, tort, or 2145
otherwise, are solely the debts, obligations, and liabilities of 2146
the limited liability company. 2147

(B) Neither the members of the limited liability company nor 2148
any managers of the limited liability company are personally 2149
liable to satisfy any judgment, decree, or order of a court for, 2150
or are personally liable to satisfy in any other manner, a debt, 2151
obligation, or liability of the company solely by reason of being 2152
a member or manager of the limited liability company. 2153

(C) Nothing in this chapter affects any personal liability of 2154
a member of a limited liability company or any manager of a 2155
limited liability company for the member's or manager's own 2156
actions or omissions. 2157

(D) This chapter does not affect any statutory or common law 2158
of this or another state that pertains to the relationship between 2159
an individual who renders a professional service and a recipient 2160
of that service, including, but not limited to, any contract or 2161
tort liability arising out of acts or omissions committed or 2162
omitted during the course of rendering the professional service. 2163

Sec. 2915.01. As used in this chapter: 2164

(A) "Bookmaking" means the business of receiving or paying off bets.	2165 2166
(B) "Bet" means the hazarding of anything of value upon the result of an event, undertaking, or contingency, but does not include a bona fide business risk.	2167 2168 2169
(C) "Scheme of chance" means a slot machine, lottery, numbers game, pool conducted for profit, or other scheme in which a participant gives a valuable consideration for a chance to win a prize, but does not include bingo, a skill-based amusement machine, or a pool not conducted for profit.	2170 2171 2172 2173 2174
(D) "Game of chance" means poker, craps, roulette, or other game in which a player gives anything of value in the hope of gain, the outcome of which is determined largely by chance, but does not include bingo.	2175 2176 2177 2178
(E) "Game of chance conducted for profit" means any game of chance designed to produce income for the person who conducts or operates the game of chance, but does not include bingo.	2179 2180 2181
(F) "Gambling device" means any of the following:	2182
(1) A book, totalizer, or other equipment for recording bets;	2183
(2) A ticket, token, or other device representing a chance, share, or interest in a scheme of chance or evidencing a bet;	2184 2185
(3) A deck of cards, dice, gaming table, roulette wheel, slot machine, or other apparatus designed for use in connection with a game of chance;	2186 2187 2188
(4) Any equipment, device, apparatus, or paraphernalia specially designed for gambling purposes;	2189 2190
(5) Bingo supplies sold or otherwise provided, or used, in violation of this chapter.	2191 2192
(G) "Gambling offense" means any of the following:	2193

(1) A violation of section 2915.02, 2915.03, 2915.04,	2194
2915.05, 2915.06, 2915.07, 2915.08, 2915.081, 2915.082, 2915.09,	2195
2915.091, 2915.092, 2915.10, or 2915.11 of the Revised Code;	2196
(2) A violation of an existing or former municipal ordinance	2197
or law of this or any other state or the United States	2198
substantially equivalent to any section listed in division (G)(1)	2199
of this section or a violation of section 2915.06 of the Revised	2200
Code as it existed prior to July 1, 1996;	2201
(3) An offense under an existing or former municipal	2202
ordinance or law of this or any other state or the United States,	2203
of which gambling is an element;	2204
(4) A conspiracy or attempt to commit, or complicity in	2205
committing, any offense under division (G)(1), (2), or (3) of this	2206
section.	2207
(H) Except as otherwise provided in this chapter, "charitable	2208
organization" means any tax exempt religious, educational,	2209
veteran's, fraternal, sporting, service, nonprofit medical,	2210
volunteer rescue service, volunteer firefighter's, senior	2211
citizen's, historic railroad educational, youth athletic, amateur	2212
athletic, or youth athletic park organization. An organization is	2213
tax exempt if the organization is, and has received from the	2214
internal revenue service a determination letter that currently is	2215
in effect stating that the organization is, exempt from federal	2216
income taxation under subsection 501(a) and described in	2217
subsection 501(c)(3), 501(c)(4), 501(c)(8), 501(c)(10), or	2218
501(c)(19) of the Internal Revenue Code, or if the organization is	2219
a sporting organization that is exempt from federal income	2220
taxation under subsection 501(a) and is described in subsection	2221
501(c)(7) of the Internal Revenue Code. To qualify as a charitable	2222
organization, an organization, except a volunteer rescue service	2223
or volunteer firefighter's organization, shall have been in	2224
continuous existence as such in this state for a period of two	2225

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

(I) "Religious organization" means any church, body of 2239
communicants, or group that is not organized or operated for 2240
profit and that gathers in common membership for regular worship 2241
and religious observances. 2242

(J) "Educational organization" means any organization within 2243
this state that is not organized for profit, the primary purpose 2244
of which is to educate and develop the capabilities of individuals 2245
through instruction by means of operating or contributing to the 2246
support of a school, academy, college, or university. 2247

(K) "Veteran's organization" means any individual post or 2248
state headquarters of a national veteran's association or an 2249
auxiliary unit of any individual post of a national veteran's 2250
association, which post, state headquarters, or auxiliary unit ~~has~~ 2251
~~been in continuous existence in this state for at least two years~~ 2252
~~and~~ is incorporated as a nonprofit corporation and either has 2253
received a letter from the state headquarters of the national 2254
veteran's association indicating that the individual post or 2255
auxiliary unit is in good standing with the national veteran's 2256
association or has received a letter from the national veteran's 2257

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

(L) "Volunteer firefighter's organization" means any 2265
organization of volunteer firefighters, as defined in section 2266
146.01 of the Revised Code, that is organized and operated 2267
exclusively to provide financial support for a volunteer fire 2268
department or a volunteer fire company and that is recognized or 2269
ratified by a county, municipal corporation, or township. 2270

(M) "Fraternal organization" means any society, order, state 2271
headquarters, or association within this state, except a college 2272
or high school fraternity, that is not organized for profit, that 2273
is a branch, lodge, or chapter of a national or state 2274
organization, that exists exclusively for the common business or 2275
sodality of its members, ~~and that has been in continuous existence~~ 2276
~~in this state for a period of five years.~~ 2277

(N) "Volunteer rescue service organization" means any 2278
organization of volunteers organized to function as an emergency 2279
medical service organization, as defined in section 4765.01 of the 2280
Revised Code. 2281

(O) "Service organization" means either of the following: 2282

(1) Any organization, not organized for profit, that is 2283
organized and operated exclusively to provide, or to contribute to 2284
the support of organizations or institutions organized and 2285
operated exclusively to provide, medical and therapeutic services 2286
for persons who are crippled, born with birth defects, or have any 2287
other mental or physical defect or those organized and operated 2288

exclusively to protect, or to contribute to the support of 2289
organizations or institutions organized and operated exclusively 2290
to protect, animals from inhumane treatment or provide immediate 2291
shelter to victims of domestic violence; 2292

(2) Any organization that is described in subsection 2293
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code 2294
and is either a governmental unit or an organization that is tax 2295
exempt under subsection 501(a) and described in subsection 2296
501(c)(3) of the Internal Revenue Code and that is an 2297
organization, not organized for profit, that is organized and 2298
operated primarily to provide, or to contribute to the support of 2299
organizations or institutions organized and operated primarily to 2300
provide, medical and therapeutic services for persons who are 2301
crippled, born with birth defects, or have any other mental or 2302
physical defect. 2303

(P) "Nonprofit medical organization" means either of the 2304
following: 2305

(1) Any organization that has been incorporated as a 2306
nonprofit corporation for at least five years and that has 2307
continuously operated and will be operated exclusively to provide, 2308
or to contribute to the support of organizations or institutions 2309
organized and operated exclusively to provide, hospital, medical, 2310
research, or therapeutic services for the public; 2311

(2) Any organization that is described and qualified under 2312
subsection 501(c)(3) of the Internal Revenue Code, that has been 2313
incorporated as a nonprofit corporation for at least five years, 2314
and that has continuously operated and will be operated primarily 2315
to provide, or to contribute to the support of organizations or 2316
institutions organized and operated primarily to provide, 2317
hospital, medical, research, or therapeutic services for the 2318
public. 2319

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) A period for the conduct of instant bingo and seal cards for not more than two hours before and not more than two hours after the period described in division (W)(1) of this section.

(X) "Gross receipts" means all money or assets, including 2382
admission fees, that a person receives from bingo without the 2383
deduction of any amounts for prizes paid out or for the expenses 2384
of conducting bingo. "Gross receipts" does not include any money 2385
directly taken in from the sale of food or beverages by a 2386
charitable organization conducting bingo, or by a bona fide 2387
auxiliary unit or society of a charitable organization conducting 2388
bingo, provided all of the following apply: 2389

(1) The auxiliary unit or society has been in existence as a 2390
bona fide auxiliary unit or society of the charitable organization 2391
for at least two years prior to conducting bingo. 2392

(2) The person who purchases the food or beverage receives 2393
nothing of value except the food or beverage and items customarily 2394
received with the purchase of that food or beverage. 2395

(3) The food and beverages are sold at customary and 2396
reasonable prices. 2397

(Y) "Security personnel" includes any person who either is a 2398
sheriff, deputy sheriff, marshal, deputy marshal, township 2399
constable, or member of an organized police department of a 2400
municipal corporation or has successfully completed a peace 2401
officer's training course pursuant to sections 109.71 to 109.79 of 2402
the Revised Code and who is hired to provide security for the 2403
premises on which bingo is conducted. 2404

(Z) "Charitable purpose" means that the net profit of bingo, 2405
other than instant bingo, is used by, or is given, donated, or 2406
otherwise transferred to, any of the following: 2407

(1) Any organization that is described in subsection 2408
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code 2409
and is either a governmental unit or an organization that is tax 2410
exempt under subsection 501(a) and described in subsection 2411
501(c)(3) of the Internal Revenue Code; 2412

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

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

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

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

(BB) "Youth athletic organization" means any organization,

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

(CC) "Youth athletic park organization" means any 2451
organization, not organized for profit, that satisfies both of the 2452
following: 2453

(1) It owns, operates, and maintains playing fields that 2454
satisfy both of the following: 2455

(a) The playing fields are used at least one hundred days per 2456
year for athletic activities by one or more organizations, not 2457
organized for profit, each of which is organized and operated 2458
exclusively to provide financial support to, or to operate, 2459
athletic activities for persons who are eighteen years of age or 2460
younger by means of sponsoring, organizing, operating, or 2461
contributing to the support of an athletic team, club, league, or 2462
association. 2463

(b) The playing fields are not used for any profit-making 2464
activity at any time during the year. 2465

(2) It uses the proceeds of bingo it conducts exclusively for 2466
the operation, maintenance, and improvement of its playing fields 2467
of the type described in division (CC)(1) of this section. 2468

(DD) "Amateur athletic organization" means any organization, 2469
not organized for profit, that is organized and operated 2470
exclusively to provide financial support to, or to operate, 2471
athletic activities for persons who are training for amateur 2472
athletic competition that is sanctioned by a national governing 2473
body as defined in the "Amateur Sports Act of 1978," 90 Stat. 2474
3045, 36 U.S.C.A. 373. 2475

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

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

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

(HH) "Raffle" means a form of bingo in which the one or more prizes are won by one or more persons who have purchased a raffle ticket. The one or more winners of the raffle are determined by drawing a ticket stub or other detachable section from a receptacle containing ticket stubs or detachable sections corresponding to all tickets sold for the raffle. "Raffle" does not include the drawing of a ticket stub or other detachable section of a ticket purchased to attend a professional sporting

<u>event if both of the following apply:</u>	2508
<u>(1) The ticket stub or other detachable section is used to</u>	2509
<u>select the winner of a free prize given away at the professional</u>	2510
<u>sporting event; and</u>	2511
<u>(2) The cost of the ticket is the same as the cost of a</u>	2512
<u>ticket to the professional sporting event on days when no free</u>	2513
<u>prize is given away.</u>	2514
(II) "Punch board" means a board containing a number of holes	2515
or receptacles of uniform size in which are placed, mechanically	2516
and randomly, serially numbered slips of paper that may be punched	2517
or drawn from the hole or receptacle when used in conjunction with	2518
instant bingo. A player may punch or draw the numbered slips of	2519
paper from the holes or receptacles and obtain the prize	2520
established for the game if the number drawn corresponds to a	2521
winning number or, if the punch board includes the use of a seal	2522
card, a potential winning number.	2523
(JJ) "Gross profit" means gross receipts minus the amount	2524
actually expended for the payment of prize awards.	2525
(KK) "Net profit" means gross profit minus expenses.	2526
(LL) "Expenses" means the reasonable amount of gross profit	2527
actually expended for all of the following:	2528
(1) The purchase or lease of bingo supplies;	2529
(2) The annual license fee required under section 2915.08 of	2530
the Revised Code;	2531
(3) Bank fees and service charges for a bingo session or game	2532
account described in section 2915.10 of the Revised Code;	2533
(4) Audits and accounting services;	2534
(5) Safes;	2535
(6) Cash registers;	2536

(7) Hiring security personnel;	2537
(8) Advertising bingo;	2538
(9) Renting premises in which to conduct a bingo session;	2539
(10) Tables and chairs;	2540
(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;	2541 2542 2543 2544
(12) <u>Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;</u>	2545 2546
(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.	2547 2548 2549 2550
(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.	2551 2552 2553
(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.	2554 2555 2556 2557
(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.	2558 2559 2560 2561
(PP) "Distributor" means any person who purchases or obtains bingo supplies and who does either of the following:	2562 2563
(1) Sells, offers for sale, or otherwise provides or offers to provide the bingo supplies to another person for use in this state;	2564 2565 2566

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

(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.

(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.

(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:

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

(2) It performs no gaming functions.

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

(4) It is not capable of displaying any numbers, letters, symbols, or characters in winning or losing combinations.

(5) It does not simulate or display rolling or spinning reels.

(6) It is incapable of determining whether a dispensed bingo ticket or card is a winning or nonwinning ticket or card and requires a winning ticket or card to be paid by a bingo game operator.

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

(8) It is not part of an electronic network and is not
interactive. 2597
2598

(9) The insertion of tickets or cards into the device and the
removal of currency from the device that has been inserted into
the device are controlled by two separate keys that are controlled
by two separate individuals. 2599
2600
2601
2602

(TT)(1) "Electronic bingo aid" means an electronic device 2603
used by a participant to monitor bingo cards or sheets purchased 2604
at the time and place of a bingo session and that does all of the 2605
following: 2606

(a) It provides a means for a participant to input numbers 2607
and letters announced by a bingo caller. 2608

(b) It compares the numbers and letters entered by the 2609
participant to the bingo faces previously stored in the memory of 2610
the device. 2611

(c) It identifies a winning bingo pattern. 2612

(2) "Electronic bingo aid" does not include any device into 2613
which a coin, currency, token, or an equivalent is inserted to 2614
activate play. 2615

(UU) "Deal of instant bingo tickets" means a single game of 2616
instant bingo tickets all with the same serial number. 2617

(VV)(1) "Slot machine" means either of the following: 2618

(a) Any mechanical, electronic, video, or digital device that 2619
is capable of accepting anything of value, directly or indirectly, 2620
from or on behalf of a player who gives the thing of value in the 2621
hope of gain; 2622

(b) Any mechanical, electronic, video, or digital device that 2623
is capable of accepting anything of value, directly or indirectly, 2624
from or on behalf of a player to conduct ~~or dispense~~ bingo or a 2625
scheme or game of chance. 2626

(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;	2657
(7) The serial number of the game.	2658
(ZZ) "Historic railroad educational 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, that owns in fee simple the tracks and the right of way of a historic railroad that the organization restores or maintains and on which the organization provides excursions as part of a program to promote tourism and educate visitors regarding the role of railroad transportation in Ohio history, and that received as donations from a charitable organization that holds a license to conduct bingo under this chapter an amount equal to at least fifty per cent of that licensed charitable organization's net proceeds from the conduct of bingo during each of the five years preceding June 30, 2003. "Historic railroad" means all or a portion of the tracks and right-of-way of a railroad that was owned and operated by a for-profit common carrier in this state at any time prior to January 1, 1950.	2659 2660 2661 2662 2663 2664 2665 2666 2667 2668 2669 2670 2671 2672 2673 2674
(AAA)(1) "Skill-based amusement machine" means a mechanical, video, digital, or electronic device that rewards the player or players, if at all, only with merchandise prizes or with redeemable vouchers redeemable only for merchandise prizes, provided that with respect to rewards for playing the game all of the following apply:	2675 2676 2677 2678 2679 2680
(a) The wholesale value of a merchandise prize awarded as a result of the single play of a machine does not exceed ten dollars;	2681 2682 2683
(b) Redeemable vouchers awarded for any single play of a machine are not redeemable for a merchandise prize with a wholesale value of more than ten dollars;	2684 2685 2686
(c) Redeemable vouchers are not redeemable for a merchandise	2687

prize that has a wholesale value of more than ten dollars times 2688
the fewest number of single plays necessary to accrue the 2689
redeemable vouchers required to obtain that prize; and 2690

(d) Any redeemable vouchers or merchandise prizes are 2691
distributed at the site of the skill-based amusement machine at 2692
the time of play. 2693

(2) A device shall not be considered a skill-based amusement 2694
machine and shall be considered a slot machine if it pays cash or 2695
one or more of the following apply: 2696

(a) The ability of a player to succeed at the game is 2697
impacted by the number or ratio of prior wins to prior losses of 2698
players playing the game. 2699

(b) Any reward of redeemable vouchers is not based solely on 2700
the player achieving the object of the game or the player's score; 2701

(c) The outcome of the game, or the value of the redeemable 2702
voucher or merchandise prize awarded for winning the game, can be 2703
controlled by a source other than any player playing the game. 2704

(d) The success of any player is or may be determined by a 2705
chance event that cannot be altered by player actions. 2706

(e) The ability of any player to succeed at the game is 2707
determined by game features not visible or known to the player. 2708

(f) The ability of the player to succeed at the game is 2709
impacted by the exercise of a skill that no reasonable player 2710
could exercise. 2711

(3) All of the following apply to any machine that is 2712
operated as described in division (AAA)(1) of this section: 2713

(a) As used in this section, "game" and "play" mean one event 2714
from the initial activation of the machine until the results of 2715
play are determined without payment of additional consideration. 2716
An individual utilizing a machine that involves a single game, 2717

play, contest, competition, or tournament may be awarded 2718
redeemable vouchers or merchandise prizes based on the results of 2719
play. 2720

(b) Advance play for a single game, play, contest, 2721
competition, or tournament participation may be purchased. The 2722
cost of the contest, competition, or tournament participation may 2723
be greater than a single noncontest, competition, or tournament 2724
play. 2725

(c) To the extent that the machine is used in a contest, 2726
competition, or tournament, that contest, competition, or 2727
tournament has a defined starting and ending date and is open to 2728
participants in competition for scoring and ranking results toward 2729
the awarding of redeemable vouchers or merchandise prizes that are 2730
stated prior to the start of the contest, competition, or 2731
tournament. 2732

(4) For purposes of division (AAA)(1) of this section, the 2733
mere presence of a device, such as a pin-setting, ball-releasing, 2734
or scoring mechanism, that does not contribute to or affect the 2735
outcome of the play of the game does not make the device a 2736
skill-based amusement machine. 2737

(BBB) "Merchandise prize" means any item of value, but shall 2738
not include any of the following: 2739

(1) Cash, gift cards, or any equivalent thereof; 2740

(2) Plays on games of chance, state lottery tickets, bingo, 2741
or instant bingo; 2742

(3) Firearms, tobacco, or alcoholic beverages; or 2743

(4) A redeemable voucher that is redeemable for any of the 2744
items listed in division (BBB)(1), (2), or (3) of this section. 2745

(CCC) "Redeemable voucher" means any ticket, token, coupon, 2746
receipt, or other noncash representation of value. 2747

(DDD) "Pool not conducted for profit" means a scheme in which 2748
a participant gives a valuable consideration for a chance to win a 2749
prize and the total amount of consideration wagered is distributed 2750
to a participant or participants. 2751

(EEE) "Sporting organization" means a hunting, fishing, or 2752
trapping organization, other than a college or high school 2753
fraternity or sorority, that is not organized for profit, that is 2754
affiliated with a state or national sporting organization, 2755
including but not limited to, the Ohio league of sportsmen, and 2756
that has been in continuous existence in this state for a period 2757
of three years. 2758

(FFF) "Community action agency" has the same meaning as in 2759
section 122.66 of the Revised Code. 2760

Sec. 2915.02. (A) No person shall do any of the following: 2761

(1) Engage in bookmaking, or knowingly engage in conduct that 2762
facilitates bookmaking; 2763

(2) Establish, promote, or operate or knowingly engage in 2764
conduct that facilitates any game of chance conducted for profit 2765
or any scheme of chance; 2766

(3) Knowingly procure, transmit, exchange, or engage in 2767
conduct that facilitates the procurement, transmission, or 2768
exchange of information for use in establishing odds or 2769
determining winners in connection with bookmaking or with any game 2770
of chance conducted for profit or any scheme of chance; 2771

(4) Engage in betting or in playing any scheme or game of 2772
chance as a substantial source of income or livelihood; 2773

(5) With purpose to violate division (A)(1), (2), (3), or (4) 2774
of this section, acquire, possess, control, or operate any 2775
gambling device. 2776

(B) For purposes of division (A)(1) of this section, a person 2777

facilitates bookmaking if the person in any way knowingly aids an 2778
illegal bookmaking operation, including, without limitation, 2779
placing a bet with a person engaged in or facilitating illegal 2780
bookmaking. For purposes of division (A)(2) of this section, a 2781
person facilitates a game of chance conducted for profit or a 2782
scheme of chance if the person in any way knowingly aids in the 2783
conduct or operation of any such game or scheme, including, 2784
without limitation, playing any such game or scheme. 2785

(C) This section does not prohibit conduct in connection with 2786
gambling expressly permitted by law. 2787

(D) This section does not apply to any of the following: 2788

(1) Games of chance, if all of the following apply: 2789

(a) The games of chance are not craps for money or roulette 2790
for money. 2791

(b) The games of chance are conducted by a charitable 2792
organization that is, and has received from the internal revenue 2793
service a determination letter that is currently in effect, 2794
stating that the organization is, exempt from federal income 2795
taxation under subsection 501(a) and described in subsection 2796
501(c)(3) of the Internal Revenue Code. 2797

(c) The games of chance are conducted at festivals of the 2798
charitable organization that are conducted either for a period of 2799
four consecutive days or less and not more than twice a year or 2800
for a period of five consecutive days not more than once a year, 2801
and are conducted on premises owned by the charitable organization 2802
for a period of no less than one year immediately preceding the 2803
conducting of the games of chance, on premises leased from a 2804
governmental unit, or on premises that are leased from a veteran's 2805
or fraternal organization and that have been owned by the lessor 2806
veteran's or fraternal organization for a period of no less than 2807
one year immediately preceding the conducting of the games of 2808

chance. 2809

A charitable organization shall not lease premises from a 2810
veteran's or fraternal organization to conduct a festival 2811
described in division (D)(1)(c) of this section if the veteran's 2812
or fraternal organization already has leased the premises ~~four~~ 2813
twelve times during the preceding year to charitable organizations 2814
for that purpose. If a charitable organization leases premises 2815
from a veteran's or fraternal organization to conduct a festival 2816
described in division (D)(1)(c) of this section, the charitable 2817
organization shall not pay a rental rate for the premises per day 2818
of the festival that exceeds the rental rate per bingo session 2819
that a charitable organization may pay under division (B)(1) of 2820
section 2915.09 of the Revised Code when it leases premises from 2821
another charitable organization to conduct bingo games. 2822

(d) All of the money or assets received from the games of 2823
chance after deduction only of prizes paid out during the conduct 2824
of the games of chance are used by, or given, donated, or 2825
otherwise transferred to, any organization that is described in 2826
subsection 509(a)(1), 509(a)(2), or 509(a)(3) of the Internal 2827
Revenue Code and is either a governmental unit or an organization 2828
that is tax exempt under subsection 501(a) and described in 2829
subsection 501(c)(3) of the Internal Revenue Code; 2830

(e) The games of chance are not conducted during, or within 2831
ten hours of, a bingo game conducted for amusement purposes only 2832
pursuant to section 2915.12 of the Revised Code. 2833

No person shall receive any commission, wage, salary, reward, 2834
tip, donation, gratuity, or other form of compensation, directly 2835
or indirectly, for operating or assisting in the operation of any 2836
game of chance. 2837

(2) Any tag fishing tournament operated under a permit issued 2838
under section 1533.92 of the Revised Code, as "tag fishing 2839

tournament" is defined in section 1531.01 of the Revised Code; 2840

(3) Bingo conducted by a charitable organization that holds a 2841
license issued under section 2915.08 of the Revised Code. 2842

(E) Division (D) of this section shall not be construed to 2843
authorize the sale, lease, or other temporary or permanent 2844
transfer of the right to conduct games of chance, as granted by 2845
that division, by any charitable organization that is granted that 2846
right. 2847

(F) Whoever violates this section is guilty of gambling, a 2848
misdemeanor of the first degree. If the offender previously has 2849
been convicted of any gambling offense, gambling is a felony of 2850
the fifth degree. 2851

Sec. 2915.091. (A) No charitable organization that conducts 2852
instant bingo shall do any of the following: 2853

(1) Fail to comply with the requirements of divisions (A)(1), 2854
(2), and (3) of section 2915.09 of the Revised Code; 2855

(2) Conduct instant bingo unless either of the following 2856
~~apply~~ applies: 2857

(a) That organization is, and has received from the internal 2858
revenue service a determination letter that is currently in effect 2859
stating that the organization is, exempt from federal income 2860
taxation under subsection 501(a), is described in subsection 2861
501(c)(3) of the Internal Revenue Code, is a charitable 2862
organization as defined in section 2915.01 of the Revised Code, is 2863
in good standing in the state pursuant to section 2915.08 of the 2864
Revised Code, and is in compliance with Chapter 1716. of the 2865
Revised Code; 2866

(b) That organization is, and has received from the internal 2867
revenue service a determination letter that is currently in effect 2868
stating that the organization is, exempt from federal income 2869

taxation under subsection 501(a), is described in subsection 2870
501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) or is a veteran's 2871
organization described in subsection 501(c)(4) of the Internal 2872
Revenue Code, and conducts instant bingo under section 2915.13 of 2873
the Revised Code. 2874

(3) Conduct instant bingo on any day, at any time, or at any 2875
premises not specified on the organization's license issued 2876
pursuant to section 2915.08 of the Revised Code; 2877

(4) Permit any person whom the organization knows or should 2878
have known has been convicted of a felony or gambling offense in 2879
any jurisdiction to be a bingo game operator in the conduct of 2880
instant bingo; 2881

(5) Purchase or lease supplies used to conduct instant bingo 2882
or punch board games from any person except a distributor licensed 2883
under section 2915.081 of the Revised Code; 2884

(6) Sell or provide any instant bingo ticket or card for a 2885
price different from the price printed on it by the manufacturer 2886
on either the instant bingo ticket or card or on the game flare; 2887

(7) Sell an instant bingo ticket or card to a person under 2888
eighteen years of age; 2889

(8) Fail to keep unsold instant bingo tickets or cards for 2890
less than three years; 2891

(9) Pay any compensation to a bingo game operator for 2892
conducting instant bingo that is conducted by the organization or 2893
for preparing, selling, or serving food or beverages at the site 2894
of the instant bingo game, permit any auxiliary unit or society of 2895
the organization to pay compensation to any bingo game operator 2896
who prepares, sells, or serves food or beverages at an instant 2897
bingo game conducted by the organization, or permit any auxiliary 2898
unit or society of the organization to prepare, sell, or serve 2899
food or beverages at an instant bingo game conducted by the 2900

organization, if the auxiliary unit or society pays any 2901
compensation to the bingo game operators who prepare, sell, or 2902
serve the food or beverages; 2903

(10) Pay fees to any person for any services performed in 2904
relation to an instant bingo game; 2905

(11) Pay fees to any person who provides refreshments to the 2906
participants in an instant bingo game; 2907

(12)(a) Allow instant bingo tickets or cards to be sold to 2908
bingo game operators at a premises at which the organization sells 2909
instant bingo tickets or cards or to be sold to employees of a D 2910
permit holder who are working at a premises at which instant bingo 2911
tickets or cards are sold; 2912

(b) Division (A)(12)(a) of this section does not prohibit a 2913
licensed charitable organization or a bingo game operator from 2914
giving any person an instant bingo ~~tickets~~ ticket as a prize in 2915
place of a cash prize won by a participant in an instant bingo 2916
game. In no case shall an instant bingo ticket or card be sold or 2917
provided for a price different from the price printed on it by the 2918
manufacturer on either the instant bingo ticket or card or on the 2919
game flare. 2920

(13) Fail to display its bingo license, and the serial 2921
numbers of the deal of instant bingo tickets or cards to be sold, 2922
conspicuously at each premises at which it sells instant bingo 2923
tickets or cards; 2924

(14) Possess a deal of instant bingo tickets or cards that 2925
was not purchased from a distributor licensed under section 2926
2915.081 of the Revised Code as reflected on an invoice issued by 2927
the distributor that contains all of the information required by 2928
division (E) of section 2915.10 of the Revised Code; 2929

(15) Fail, once it opens a deal of instant bingo tickets or 2930
cards, to continue to sell the tickets or cards in that deal until 2931

the tickets or cards with the top two highest tiers of prizes in 2932
that deal are sold; 2933

~~(16) Purchase, lease, or use instant bingo ticket dispensers 2934
to sell instant bingo tickets or cards; 2935~~

~~(17) Possess bingo supplies that were not obtained in 2936
accordance with sections 2915.01 to 2915.13 of the Revised Code. 2937~~

(B)(1) A charitable organization may conduct instant bingo 2938
other than at a bingo session at not more than five separate 2939
locations. A charitable organization that is exempt from federal 2940
taxation under subsection 501(a) and described in subsection 2941
501(c)(3) of the Internal Revenue Code and that is created by a 2942
veteran's organization or a fraternal organization is not limited 2943
in the number of separate locations the charitable organization 2944
may conduct instant bingo other than at a bingo session. 2945

(2) A charitable organization may purchase, lease, or use 2946
instant bingo ticket dispensers to sell instant bingo tickets or 2947
cards. 2948

(C) The attorney general may adopt rules in accordance with 2949
Chapter 119. of the Revised Code that govern the conduct of 2950
instant bingo by charitable organizations. Before those rules are 2951
adopted, the attorney general shall reference the recommended 2952
standards for opacity, randomization, minimum information, winner 2953
protection, color, and cutting for instant bingo tickets or cards, 2954
seal cards, and punch boards established by the North American 2955
gaming regulators association. 2956

(D) Whoever violates division (A) of this section or a rule 2957
adopted under division (C) of this section is guilty of illegal 2958
instant bingo conduct. Except as otherwise provided in this 2959
division, illegal instant bingo conduct is a misdemeanor of the 2960
first degree. If the offender previously has been convicted of a 2961
violation of division (A) of this section or of such a rule, 2962

illegal instant bingo conduct is a felony of the fifth degree. 2963

Sec. 2915.101. Except as otherwise provided by law, a 2964
charitable organization that conducts instant bingo shall 2965
distribute the net profit from the proceeds of the sale of instant 2966
bingo as follows: 2967

(A)(1) If a veteran's organization, a fraternal organization, 2968
or a sporting organization conducted the instant bingo, the 2969
organization shall distribute the net profit from the proceeds of 2970
the sale of instant bingo, as follows: 2971

(a) For the first ~~one~~ two hundred fifty thousand dollars, or 2972
a greater amount prescribed by the attorney general to adjust for 2973
changes in prices as measured by the consumer price index as 2974
defined in section 325.18 of the Revised Code and other factors 2975
affecting the organization's expenses as defined in division (LL) 2976
of section 2915.01 of the Revised Code, or less of net profit from 2977
the proceeds of the sale of instant bingo generated in a calendar 2978
year: 2979

(i) At least twenty-five per cent shall be distributed to an 2980
organization described in division (Z)(1) of section 2915.01 of 2981
the Revised Code or to a department or agency of the federal 2982
government, the state, or any political subdivision. 2983

(ii) Not more than seventy-five per cent may be deducted and 2984
retained by the organization for reimbursement of or for the 2985
organization's expenses, as defined in division (LL) of section 2986
2915.01 of the Revised Code, in conducting the instant bingo game. 2987

(b) For any net profit from the proceeds of the sale of 2988
instant bingo of more than ~~one~~ two hundred fifty thousand dollars 2989
or an adjusted amount generated in a calendar year: 2990

(i) A minimum of fifty per cent shall be distributed to an 2991
organization described in division (Z)(1) of section 2915.01 of 2992

the Revised Code or to a department or agency of the federal 2993
government, the state, or any political subdivision. 2994

(ii) Five per cent may be distributed for the organization's 2995
own charitable purposes or to a community action agency. 2996

(iii) Forty-five per cent may be deducted and retained by the 2997
organization for reimbursement of or for the organization's 2998
expenses, as defined in division (LL) of section 2915.01 of the 2999
Revised Code, in conducting the instant bingo game. 3000

(2) If a veteran's organization, a fraternal organization, or 3001
a sporting organization does not distribute the full percentages 3002
specified in divisions (A)(1)(a) and (b) of this section for the 3003
purposes specified in those divisions, the organization shall 3004
distribute the balance of the net profit from the proceeds of the 3005
sale of instant bingo not distributed or retained for those 3006
purposes to an organization described in division (Z)(1) of 3007
section 2915.01 of the Revised Code. 3008

(B) If a charitable organization other than a veteran's 3009
organization, a fraternal organization, or a sporting organization 3010
conducted the instant bingo, the organization shall distribute one 3011
hundred per cent of the net profit from the proceeds of the sale 3012
of instant bingo to an organization described in division (Z)(1) 3013
of section 2915.01 of the Revised Code or to a department or 3014
agency of the federal government, the state, or any political 3015
subdivision. 3016

(C) Nothing in this section prohibits a veteran's 3017
organization, a fraternal organization, or a sporting organization 3018
from distributing any net profit from the proceeds of the sale of 3019
instant bingo to an organization that is described in subsection 3020
501(c)(3) of the Internal Revenue Code when the organization that 3021
is described in subsection 501(c)(3) of the Internal Revenue Code 3022
is one that makes donations to other organizations and permits 3023

donors to advise or direct such donations so long as the donations 3024
comply with requirements established in or pursuant to subsection 3025
501(c)(3) of the Internal Revenue Code. 3026

Sec. 3517.1015. Each person licensed under Chapter 3772. of 3027
the Revised Code shall disclose quarterly to the secretary of 3028
state any contribution of one hundred dollars or more made to any 3029
ballot issue. 3030

Sec. 3772.01. As used in this chapter: 3031

(A) "Applicant" means any person who applies to the 3032
commission for a license under this chapter. 3033

(B) "Casino control commission fund" means the casino control 3034
commission fund described in Section 6(C)(3)(d) of Article XV, 3035
Ohio Constitution, the money in which shall be used to fund the 3036
commission and its related affairs. 3037

(C) "Casino facility" means a casino facility as defined in 3038
Section 6(C)(9) of Article XV, Ohio Constitution. 3039

(D) "Casino gaming" means any type of slot machine or table 3040
game wagering, using money, casino credit, or any representative 3041
of value, authorized in any of the states of Indiana, Michigan, 3042
Pennsylvania, and West Virginia as of January 1, 2009, and 3043
includes slot machine and table game wagering subsequently 3044
authorized by, but shall not be limited by, subsequent 3045
restrictions placed on such wagering in such states. "Casino 3046
gaming" does not include bingo, as authorized in Section 6 of 3047
Article XV, Ohio Constitution and conducted as of January 1, 2009, 3048
or horse racing where the pari-mutuel system of wagering is 3049
conducted, as authorized under the laws of this state as of 3050
January 1, 2009. 3051

(E) "Casino gaming employee" means any employee of a casino 3052
operator or management company, but not a key employee, and as 3053

further defined in section 3772.131 of the Revised Code. 3054

(F) "Casino operator" means any person, trust, corporation, partnership, limited partnership, association, limited liability company, or other business enterprise that directly or indirectly holds an ownership or leasehold interest in a casino facility. "Casino operator" does not include an agency of the state, any political subdivision of the state, any person, trust, corporation, partnership, limited partnership, association, limited liability company, or other business enterprise that may have an interest in a casino facility, but who is legally or contractually restricted from conducting casino gaming. 3055
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(G) "Central system" means a computer system that provides the following functions related to casino gaming equipment used in connection with casino gaming authorized under this chapter: security, auditing, data and information retrieval, and other purposes deemed necessary and authorized by the commission. 3065
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(H) "Commission" means the Ohio casino control commission. 3070

(I) "Gaming agent" means a peace officer employed by the commission that is vested with duties to enforce this chapter and conduct other investigations into the conduct of the casino gaming and the maintenance of the equipment that the commission considers necessary and proper and is in compliance with section 109.77 of the Revised Code. 3071
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(J) "Gaming-related vendor" means any individual, partnership, corporation, association, trust, or any other group of individuals, however organized, who supplies gaming-related equipment, goods, or services to a casino operator or management company, that are directly related to or affect casino gaming authorized under this chapter, including, but not limited to, the manufacture, sale, distribution, or repair of slot machines and table game equipment. 3077
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(K) "Holding company" means any corporation, firm, partnership, limited partnership, limited liability company, trust, or other form of business organization not a natural person which directly or indirectly owns, has the power or right to control, or holds with power to vote, any part of an applicant, casino operator, management company, or gaming-related vendor license. 3085
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(L) "Initial investment" includes costs related to working capital, demolition, engineering, architecture, design, site preparation, construction, infrastructure improvements, land acquisition, fixtures and equipment, insurance related to construction, and leasehold improvements. 3092
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(M) "Institutional investor" means any of the following entities owning one per cent or less, or a percentage between one and ten per cent as approved by the commission through a waiver on a case-by-case basis, ownership interest in a casino facility, casino operator, management company, or holding company: a corporation, bank, insurance company, pension fund or pension fund trust, retirement fund, including funds administered by a public agency, employees' profit-sharing fund or employees' profit-sharing trust, any association engaged, as a substantial part of its business or operations, in purchasing or holding securities, or any trust in respect of which a bank is trustee or cotrustee, investment company registered under the "Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., collective investment trust organized by banks under Part Nine of the Rules of the Comptroller of the Currency, closed-end investment trust, chartered or licensed life insurance company or property and casualty insurance company, investment advisor registered under the "Investment Advisors Act of 1940," 15 U.S.C. 80 b-1 et seq., and such other persons as the commission may reasonably determine to qualify as an institutional investor for reasons consistent 3097
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with this chapter. 3117

(N) "Key employee" means any executive, employee, or agent of 3118
a casino operator or management company licensee having the power 3119
to exercise significant influence over decisions concerning any 3120
part of the operation of such licensee, including: 3121

(1) An officer, director, trustee, or partner of a person 3122
that has applied for or holds a casino operator, management 3123
company, or gaming-related vendor license or of a holding company 3124
that has control of a person that has applied for or holds a 3125
casino operator, management company, or gaming-related vendor 3126
license; 3127

(2) A person that holds a direct or indirect ownership 3128
interest of more than one per cent in a person that has applied 3129
for or holds a casino operator, management company, or 3130
gaming-related vendor license or holding company that has control 3131
of a person that has applied for or holds a casino operator, 3132
management company, or gaming-related vendor license; 3133

(3) A managerial employee of a person that has applied for or 3134
holds a casino operator or gaming-related vendor license in Ohio, 3135
or a managerial employee of a holding company that has control of 3136
a person that has applied for or holds a casino operator or 3137
gaming-related vendor license in Ohio, who performs the function 3138
of principal executive officer, principal operating officer, 3139
principal accounting officer, or an equivalent officer or other 3140
person the commission determines to have the power to exercise 3141
significant influence over decisions concerning any part of the 3142
operation of such licensee. 3143

The commission shall determine whether an individual whose 3144
duties or status varies from those described in this division also 3145
is considered a key employee. 3146

(O) "Licensed casino operator" means a casino operator that 3147

has been issued a license by the commission and that has been 3148
certified annually by the commission to have paid all applicable 3149
fees, taxes, and debts to the state. 3150

(P) "Majority ownership interest" in a license or in a casino 3151
facility, as the case may be, means ownership of more than fifty 3152
per cent of such license or casino facility, as the case may be. 3153
For purposes of the foregoing, whether a majority ownership 3154
interest is held in a license or in a casino facility, as the case 3155
may be, shall be determined under the rules for constructive 3156
ownership of stock provided in Treas. Reg. 1.409A-3(i)(5)(iii) as 3157
in effect on January 1, 2009. 3158

(Q) "Management company" means an organization retained by a 3159
casino operator to manage a casino facility and provide services 3160
such as accounting, general administration, maintenance, 3161
recruitment, and other operational services. 3162

(R) "Ohio law enforcement training fund" means the state law 3163
enforcement training fund described in Section 6(C)(3)(f) of 3164
Article XV, Ohio Constitution, the money in which shall be used to 3165
enhance public safety by providing additional training 3166
opportunities to the law enforcement community. 3167

(S) "Person" includes, but is not limited to, an individual 3168
or a combination of individuals; a sole proprietorship, a firm, a 3169
company, a joint venture, a partnership of any type, a joint-stock 3170
company, a corporation of any type, a corporate subsidiary of any 3171
type, a limited liability company, a business trust, or any other 3172
business entity or organization; an assignee; a receiver; a 3173
trustee in bankruptcy; an unincorporated association, club, 3174
society, or other unincorporated entity or organization; entities 3175
that are disregarded for federal income tax purposes; and any 3176
other nongovernmental, artificial, legal entity that is capable of 3177
engaging in business. 3178

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

(U) "Slot machine" means any mechanical, electrical, or other device or machine which, upon insertion of a coin, token, ticket, or similar object, or upon payment of any consideration, is available to play or operate, the play or operation of which, whether by reason of the skill of the operator or application of the element of chance, or both, makes individual prize determinations for individual participants in cash, premiums, merchandise, tokens, or any thing of value, whether the payoff is made automatically from the machine or in any other manner.

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

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

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

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

(B) The commission shall consist of seven members appointed

within one month of the effective date of this section by the 3209
governor with the advice and consent of the senate. The governor 3210
shall forward all appointments to the senate within twenty-four 3211
hours. 3212

(1) Each commission member is eligible for reappointment at 3213
the discretion of the governor. No commission member shall be 3214
appointed for more than three terms in total. 3215

(2) Each commission member shall be a resident of Ohio. 3216

(3) At least one commission member shall be experienced in 3217
law enforcement and criminal investigation. 3218

(4) At least one commission member shall be a certified 3219
public accountant experienced in accounting and auditing. 3220

(5) At least one commission member shall be an attorney 3221
admitted to the practice of law in Ohio. 3222

(6) At least one commission member shall be a resident of a 3223
county where one of the casino facilities is located. 3224

(7) Not more than four commission members shall be of the 3225
same political party. 3226

(8) No commission member shall have any affiliation with an 3227
Ohio casino operator or facility. 3228

(C) Commission members shall serve four-year terms, except 3229
that when the governor makes initial appointments to the 3230
commission under this chapter, the governor shall appoint three 3231
members to serve four-year terms with not more than two such 3232
members from the same political party, two members to serve 3233
three-year terms with such members not being from the same 3234
political party, and two members to serve two-year terms with such 3235
members not being from the same political party. 3236

(D) Each commission member shall hold office from the date of 3237
appointment until the end of the term for which the member was 3238

appointed. Any member appointed to fill a vacancy occurring before 3239
the expiration of the term for which the member's predecessor was 3240
appointed shall hold office for the remainder of the unexpired 3241
term. Any member shall continue in office after the expiration 3242
date of the member's term until the member's successor takes 3243
office, or until a period of sixty days has elapsed, whichever 3244
occurs first. A vacancy in the commission membership shall be 3245
filled in the same manner as the original appointment. 3246

(E) The governor shall select one member to serve as 3247
chairperson and the commission members shall select one member 3248
from a different party than the chairperson to serve as 3249
vice-chairperson. The governor may remove and replace the 3250
chairperson at any time. No such member shall serve as chairperson 3251
for more than six successive years. The vice-chairperson shall 3252
assume the duties of the chairperson in the absence of the 3253
chairperson. The chairperson and vice-chairperson shall perform 3254
but shall not be limited to additional duties as are prescribed by 3255
commission rule. 3256

(F) A commission member is not required to devote the 3257
member's full time to membership on the commission. Each member of 3258
the commission shall receive compensation of sixty thousand 3259
dollars per year, payable in monthly installments for the first 3260
four years of the commission's existence. Each member shall 3261
receive the member's actual and necessary expenses incurred in the 3262
discharge of the member's official duties. 3263

(G) The governor shall not appoint an individual to the 3264
commission, and an individual shall not serve on the commission, 3265
if the individual has been convicted of or pleaded guilty or no 3266
contest to a disqualifying offense as defined in section 3772.07 3267
of the Revised Code. Members coming under indictment or bill of 3268
information of a disqualifying offense shall resign from the 3269
commission immediately upon indictment. 3270

(H) At least five commission members shall be present for the 3271
commission to meet. The concurrence of four members is necessary 3272
for the commission to take any action. All members shall vote on 3273
the adoption of rules, and the approval of, and the suspension or 3274
revocation of, the licenses of casino operators or management 3275
companies, unless a member has a written leave of absence filed 3276
with and approved by the chairperson. 3277

(I) A commission member may be removed or suspended from 3278
office in accordance with section 3.04 of the Revised Code. 3279

(J) Each commission member, before entering upon the 3280
discharge of the member's official duties, shall make an oath to 3281
uphold the Ohio Constitution and laws of the state of Ohio and 3282
shall give a bond, payable by the commission, to the treasurer of 3283
state, in the sum of ten thousand dollars with sufficient sureties 3284
to be approved by the treasurer of state, which bond shall be 3285
filed with the secretary of state. 3286

(K) The commission shall hold one regular meeting each month 3287
and shall convene other meetings at the request of the chairperson 3288
or a majority of the members. A member who fails to attend at 3289
least three-fifths of the regular and special meetings of the 3290
commission during any two-year period forfeits membership on the 3291
commission. All meetings of the commission shall be open meetings 3292
under section 121.22 of the Revised Code except as otherwise 3293
allowed by law. 3294

Sec. 3772.03. (A) To ensure the integrity of casino gaming, 3295
the commission shall have authority to complete the functions of 3296
licensing, regulating, investigating, and penalizing casino 3297
operators, management companies, holding companies, key employees, 3298
casino gaming employees, and gaming-related vendors. The 3299
commission also shall have jurisdiction over all persons 3300
participating in casino gaming authorized by Section 6(C) of 3301

<u>Article XV, Ohio Constitution, and this chapter.</u>	3302
<u>(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.</u>	3303 3304 3305 3306 3307
<u>(C) Within six months of the effective date of this section, the commission shall adopt initial rules as are necessary for completing the functions stated in division (A) of this section and for addressing the subjects enumerated in division (D) of this section.</u>	3308 3309 3310 3311 3312
<u>(D) The commission shall adopt, and as advisable and necessary shall amend or repeal, rules that include all of the following:</u>	3313 3314 3315
<u>(1) The prevention of practices detrimental to the public interest;</u>	3316 3317
<u>(2) Prescribing the method of applying, and the form of application, that an applicant for a license under this chapter must follow as otherwise described in this chapter;</u>	3318 3319 3320
<u>(3) Prescribing the information to be furnished by an applicant or licensee as described in section 3772.11 of the Revised Code;</u>	3321 3322 3323
<u>(4) Describing the certification standards and duties of an independent testing laboratory certified under section 3772.31 of the Revised Code and the relationship between the commission, the laboratory, the gaming-related vendor, and the casino operator;</u>	3324 3325 3326 3327
<u>(5) The minimum amount of insurance that must be maintained by a casino operator, management company, holding company, or gaming-related vendor;</u>	3328 3329 3330
<u>(6) The approval process for a significant change in</u>	3331

ownership or transfer of control of a licensee as provided in 3332
section 3772.091 of the Revised Code; 3333

(7) The design of gaming supplies, devices, and equipment to 3334
be distributed by gaming-related vendors; 3335

(8) Identifying the casino gaming that is permitted, 3336
identifying the gaming supplies, devices, and equipment, that are 3337
permitted, defining the area in which the permitted casino gaming 3338
may be conducted, and specifying the method of operation according 3339
to which the permitted casino gaming is to be conducted as 3340
provided in section 3772.20 of the Revised Code, and requiring 3341
gaming devices and equipment to meet the standards of this state; 3342

(9) Tournament play in any casino facility; 3343

(10) Establishing and implementing a voluntary exclusion 3344
program that provides all of the following: 3345

(a) Except as provided by commission rule, a person who 3346
participates in the program shall agree to refrain from entering a 3347
casino facility. 3348

(b) The name of a person participating in the program shall 3349
be included on a list of persons excluded from all casino 3350
facilities. 3351

(c) Except as provided by commission rule, no person who 3352
participates in the program shall petition the commission for 3353
admittance into a casino facility. 3354

(d) The list of persons participating in the program and the 3355
personal information of those persons shall be confidential and 3356
shall only be disseminated by the commission to a casino operator 3357
and the agents and employees of the casino operator for purposes 3358
of enforcement and to other entities, upon request of the 3359
participant and agreement by the commission. 3360

(e) A casino operator shall make all reasonable attempts as 3361

determined by the commission to cease all direct marketing efforts 3362
to a person participating in the program. 3363

(f) A casino operator shall not cash the check of a person 3364
participating in the program or extend credit to the person in any 3365
manner. However, the program shall not exclude a casino operator 3366
from seeking the payment of a debt accrued by a person before 3367
participating in the program. 3368

(g) Any and all locations at which a person may register as a 3369
participant in the program shall be published. 3370

(11) Requiring the commission to adopt standards regarding 3371
the marketing materials of a licensed casino operator, including 3372
allowing the commission to prohibit marketing materials that are 3373
contrary to the adopted standards; 3374

(12) Requiring that the records, including financial 3375
statements, of any casino operator, management company, holding 3376
company, and gaming-related vendor be maintained in the manner 3377
prescribed by the commission and made available for inspection 3378
upon demand by the commission, but shall be subject to section 3379
3772.16 of the Revised Code; 3380

(13) Permitting a licensed casino operator, management 3381
company, key employee, or casino gaming employee to question a 3382
person suspected of violating this chapter; 3383

(14) The chips, tokens, tickets, electronic cards, or similar 3384
objects that may be purchased by means of an agreement under which 3385
credit is extended to a wagerer by a casino operator; 3386

(15) Establishing standards for provisional key employee 3387
licenses for a person who is required to be licensed as a key 3388
employee and is in exigent circumstances and standards for 3389
provisional licenses for casino gaming employees who submit 3390
complete applications and are compliant under an instant 3391
background check. A provisional license shall be valid not longer 3392

than three months. A provisional license may be renewed one time, 3393
at the commission's discretion, for an additional three months. In 3394
establishing standards with regard to instant background checks 3395
the commission shall take notice of criminal records checks as 3396
they are conducted under section 311.41 of the Revised Code using 3397
electronic fingerprint reading devices. 3398

(16) Establishing approval procedures for third-party 3399
engineering or accounting firms, as described in section 3772.09 3400
of the Revised Code; 3401

(17) Prescribing the manner in which winnings, compensation 3402
from casino gaming, and gross revenue must be computed and 3403
reported by a licensee as described in Chapter 5753. of the 3404
Revised Code; 3405

(18) Prescribing conditions under which a licensee's license 3406
may be suspended or revoked as described in section 3772.04 of the 3407
Revised Code; 3408

(19) Prescribing the manner and procedure of all hearings to 3409
be conducted by the commission or by any hearing examiner; 3410

(20) Prescribing technical standards and requirements that 3411
are to be met by security and surveillance equipment that is used 3412
at and standards and requirements to be met by personnel who are 3413
employed at casino facilities, and standards and requirements for 3414
the provision of security at and surveillance of casino 3415
facilities; 3416

(21) Prescribing requirements for a casino operator to 3417
provide unarmed security services at a casino facility by licensed 3418
casino employees, and the training that shall be completed by 3419
these employees; 3420

(22) Prescribing standards according to which casino 3421
operators shall keep accounts and standards according to which 3422
casino accounts shall be audited, and establish means of assisting 3423

<u>the tax commissioner in levying and collecting the gross casino</u>	3424
<u>revenue tax levied under section 5753.02 of the Revised Code;</u>	3425
<u>(23) Defining penalties for violation of commission rules and</u>	3426
<u>a process for imposing such penalties subject to the review of the</u>	3427
<u>joint committee on gaming and wagering;</u>	3428
<u>(24) Establishing standards for decertifying contractors that</u>	3429
<u>violate statutes or rules of this state or the federal government;</u>	3430
<u>(25) Establishing standards for the repair of casino gaming</u>	3431
<u>equipment;</u>	3432
<u>(26) Establishing procedures to ensure that casino operators,</u>	3433
<u>management companies, and holding companies are compliant with the</u>	3434
<u>compulsive and problem gambling plan submitted under section</u>	3435
<u>3772.18 of the Revised Code;</u>	3436
<u>(27) Providing for any other thing necessary and proper for</u>	3437
<u>successful and efficient regulation of casino gaming under this</u>	3438
<u>chapter.</u>	3439
<u>(E) The commission shall employ and assign gaming agents as</u>	3440
<u>necessary to assist the commission in carrying out the duties of</u>	3441
<u>this chapter. In order to maintain employment as a gaming agent,</u>	3442
<u>the gaming agent shall successfully complete all continuing</u>	3443
<u>training programs required by the commission and shall not have</u>	3444
<u>been convicted of or pleaded guilty or no contest to a</u>	3445
<u>disqualifying offense as defined in section 3772.07 of the Revised</u>	3446
<u>Code.</u>	3447
<u>(F) The commission and its gaming agents shall have authority</u>	3448
<u>with regard to the detection and investigation of, the seizure of</u>	3449
<u>evidence allegedly relating to, and the apprehension and arrest of</u>	3450
<u>persons allegedly committing gaming offenses, and shall have</u>	3451
<u>access to casino facilities to carry out the requirements of this</u>	3452
<u>chapter.</u>	3453

(G) The commission may eject or exclude or authorize the 3454
ejection or exclusion of and a gaming agent may eject a person 3455
from a casino facility for any of the following reasons: 3456

(1) The person's name is on the list of persons voluntarily 3457
excluding themselves from all casinos in a program established 3458
according to rules adopted by the commission; 3459

(2) The person violates or conspires to violate this chapter 3460
or a rule adopted thereunder; or 3461

(3) The commission determines that the person's conduct or 3462
reputation is such that the person's presence within a casino 3463
facility may call into question the honesty and integrity of the 3464
casino gaming operations or interfere with the orderly conduct of 3465
the casino gaming operations. 3466

(H) A person, other than a person participating in a 3467
voluntary exclusion program, may petition the commission for a 3468
public hearing on the person's ejection or exclusion under this 3469
chapter. 3470

(I) A casino operator or management company shall have the 3471
same authority to eject or exclude a person from the management 3472
company's casino facilities as authorized in division (G) of this 3473
section. The licensee shall immediately notify the commission of 3474
an ejection or exclusion. 3475

(J) The commission shall submit a written annual report with 3476
the governor, president and minority leader of the senate, speaker 3477
and minority leader of the house of representatives, and joint 3478
committee on gaming and wagering before the first day of September 3479
each year. The annual report shall include a statement describing 3480
the receipts and disbursements of the commission, relevant 3481
financial data regarding casino gaming, including gross revenues 3482
and disbursements made under this chapter, actions taken by the 3483
commission, an update on casino operators', management companies', 3484

and holding companies' compulsive and problem gambling plans and 3485
the voluntary exclusion program and list, and any additional 3486
information that the commission considers useful or that the 3487
governor, president or minority leader of the senate, speaker or 3488
minority leader of the house of representatives, or joint 3489
committee on gaming and wagering requests. 3490

Sec. 3772.031. (A) The general assembly finds that the 3491
exclusion or ejection of certain persons from casino facilities is 3492
necessary to effectuate the intents and purposes of this chapter 3493
and to maintain strict and effective regulation of casino gaming. 3494
The commission, by rule, shall provide for a list of persons who 3495
are to be excluded or ejected from a casino facility. Persons 3496
included on the exclusion list shall be identified by name and 3497
physical description. The commission shall publish the exclusion 3498
list on its web site, and shall transmit a copy of the exclusion 3499
list periodically to casino operators, as it is initially issued 3500
and thereafter as it is revised from time to time. A casino 3501
operator shall take steps necessary to ensure that all its key 3502
employees and casino gaming employees are aware of and understand 3503
the exclusion list and its function, and that all its key 3504
employees and casino gaming employees are kept aware of the 3505
content of the exclusion list as it is issued and thereafter 3506
revised from time to time. 3507

(B) The exclusion list may include any person whose presence 3508
in a casino facility is determined by the commission to pose a 3509
threat to the interests of the state, to achieving the intents and 3510
purposes of this chapter, or to the strict and effective 3511
regulation of casino gaming. In determining whether to include a 3512
person on the exclusion list, the commission may consider: 3513

(1) Any prior conviction of a crime that is a felony under 3514
the laws of this state, another state, or the United States, a 3515

<u>crime involving moral turpitude, or a violation of the gaming laws</u>	3516
<u>of this state, another state, or the United States; and</u>	3517
<u>(2) A violation, or a conspiracy to violate, any provision of</u>	3518
<u>this chapter that consists of:</u>	3519
<u>(a) A failure to disclose an interest in a gaming facility</u>	3520
<u>for which the person must obtain a license;</u>	3521
<u>(b) Purposeful evasion of taxes or fees;</u>	3522
<u>(c) A notorious or unsavory reputation that would adversely</u>	3523
<u>affect public confidence and trust that casino gaming is free from</u>	3524
<u>criminal or corruptive elements; or</u>	3525
<u>(d) A violation of an order of the commission or of any other</u>	3526
<u>governmental agency that warrants exclusion or ejection of the</u>	3527
<u>person from a casino facility.</u>	3528
<u>(3) If the person has pending charges or indictments for a</u>	3529
<u>gaming or gambling crime or a crime related to the integrity of</u>	3530
<u>gaming operations in any state;</u>	3531
<u>(4) If the person's conduct or reputation is such that the</u>	3532
<u>person's presence within a casino facility may call into question</u>	3533
<u>the honesty and integrity of the casino gaming operations or</u>	3534
<u>interfere with the orderly conduct of the casino gaming</u>	3535
<u>operations;</u>	3536
<u>(5) If the person is a career or professional offender whose</u>	3537
<u>presence in a casino facility would be adverse to the interest of</u>	3538
<u>licensed gaming in this state;</u>	3539
<u>(6) If the person has a known relationship or connection with</u>	3540
<u>a career or professional offender whose presence in a casino</u>	3541
<u>facility would be adverse to the interest of licensed gaming in</u>	3542
<u>this state;</u>	3543
<u>(7) If the commission has suspended the person's gaming</u>	3544
<u>privileges;</u>	3545

<u>(8) If the commission has revoked the person's licenses</u>	3546
<u>related to this chapter;</u>	3547
<u>(9) If the commission determines that the person poses a</u>	3548
<u>threat to the safety of patrons or employees of a casino facility;</u>	3549
<u>(10) If the person has a history of conduct involving the</u>	3550
<u>disruption of gaming operations within a casino facility.</u>	3551
<u>Race, color, creed, national origin or ancestry, or sex are</u>	3552
<u>not grounds for placing a person on the exclusion list.</u>	3553
<u>(C) The commission shall notify a person of the commission's</u>	3554
<u>intent to include such person on the exclusion list. The notice</u>	3555
<u>shall be provided by personal service, by certified mail to the</u>	3556
<u>person's last known address, or, if service cannot be accomplished</u>	3557
<u>by personal service or certified mail, by publication daily for</u>	3558
<u>two weeks in a newspaper of general circulation within the county</u>	3559
<u>in which the person resides and in a newspaper of general</u>	3560
<u>circulation within each county in which a casino facility is</u>	3561
<u>located.</u>	3562
<u>(D) A person who receives notice of intent to include the</u>	3563
<u>person on the exclusion list is entitled to an adjudication</u>	3564
<u>hearing under Chapter 119. of the Revised Code, except as provided</u>	3565
<u>in this section, in which the person may demonstrate why the</u>	3566
<u>person should not be included on the exclusion list. The person</u>	3567
<u>shall request such an adjudication hearing not later than thirty</u>	3568
<u>days after the person receives the notice by personal service or</u>	3569
<u>certified mail, or not later than thirty days after the last</u>	3570
<u>newspaper publication of the notice. If the adjudication hearing</u>	3571
<u>or any appeal under Chapter 119. of the Revised Code results in an</u>	3572
<u>order that the person should not be included on the exclusion</u>	3573
<u>list, the commission shall publish a revised exclusion list that</u>	3574
<u>does not include the person. The commission also shall notify</u>	3575
<u>casino operators that the person has been removed from the</u>	3576

exclusion list. A casino operator shall take all steps necessary 3577
to ensure its key employees and casino gaming employees are made 3578
aware that the person has been removed from the exclusion list. 3579

(E) This section does not apply to the voluntary exclusion 3580
list created as part of the voluntary exclusion program. 3581

Sec. 3772.032. (A) The permanent joint committee on gaming 3582
and wagering is established. The committee consists of six 3583
members. The speaker of the house of representatives shall appoint 3584
to the committee three members of the house of representatives and 3585
the president of the senate shall appoint to the committee three 3586
members of the senate. Not more than two members appointed from 3587
each chamber may be members of the same political party. The 3588
chairperson shall be from the opposite party as the chairperson of 3589
the joint committee on agency rule review. If the chairperson is 3590
to be from the house of representatives, the speaker of the house 3591
of representatives shall designate a member as the chairperson and 3592
the president of the senate shall designate a member as the 3593
vice-chairperson. If the chairperson is to be from the senate, the 3594
president of the senate shall designate a member as the 3595
chairperson and the speaker of the house of representatives shall 3596
designate a member as the vice-chairperson. 3597

(B) The committee shall: 3598

(1) Review all constitutional amendments, laws, and rules 3599
governing the operation and administration of casino gaming and 3600
all authorized gaming and wagering activities and recommend to the 3601
general assembly and commission any changes it may find desirable 3602
with respect to the language, structure, and organization of those 3603
amendments, laws, or rules; 3604

(2) Make an annual report to the governor and to the general 3605
assembly with respect of the operation and administration of 3606
casino gaming; 3607

(3) Approve all changes of fees and penalties as provided in this chapter and rules adopted thereunder; and 3608
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(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. 3610
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(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. 3615
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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: 3621
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(A) Inspect and examine all premises where casino gaming is conducted or gaming supplies, devices, or equipment are manufactured, sold, or distributed; 3626
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(B) Inspect all gaming supplies, devices, and equipment in or about a casino facility; 3629
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(C) Summarily impound and seize and remove from the casino facility premises gaming supplies, devices, and equipment for the purpose of examination and inspection; 3631
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(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; 3634
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<u>(E) Audit gaming operations, including those that have ceased</u>	3638
<u>operation;</u>	3639
<u>(F) Investigate, for the purpose of prosecution, any</u>	3640
<u>suspected violation of this chapter or rules adopted thereunder;</u>	3641
<u>(G) Investigate as appropriate to aid the commission and to</u>	3642
<u>seek the executive director's advice in adopting rules;</u>	3643
<u>(H) Secure information as is necessary to provide a basis for</u>	3644
<u>recommending legislation for the improvement of this chapter;</u>	3645
<u>(I) Make, execute, and otherwise effectuate all contracts and</u>	3646
<u>other agreements, including contracts for necessary purchases of</u>	3647
<u>goods and services. Except for any contract entered into with</u>	3648
<u>independent testing laboratories under section 3772.31 of the</u>	3649
<u>Revised Code, the commission shall ensure use of Ohio products or</u>	3650
<u>services in compliance with sections 125.09 and 125.11 of the</u>	3651
<u>Revised Code and all rules adopted thereunder.</u>	3652
<u>(J) Employ the services of persons the commission considers</u>	3653
<u>necessary for the purposes of consultation or investigation, and</u>	3654
<u>fix the salaries of, or contract for the services of, legal,</u>	3655
<u>accounting, technical, operational, and other personnel and</u>	3656
<u>consultants;</u>	3657
<u>(K) Secure, by agreement, information and services as the</u>	3658
<u>commission considers necessary from any state agency or other unit</u>	3659
<u>of state government;</u>	3660
<u>(L) Acquire furnishings, equipment, supplies, stationery,</u>	3661
<u>books, and all other things the commission considers necessary or</u>	3662
<u>desirable to successfully and efficiently carry out the</u>	3663
<u>commission's duties and functions; and</u>	3664
<u>(M) Perform all other things the commission considers</u>	3665
<u>necessary to effectuate the intents and purposes of this chapter.</u>	3666
<u>This section shall not prohibit the commission from imposing</u>	3667

administrative discipline, including fines and suspension or 3668
revocation of licenses, on licensees under this chapter if the 3669
licensee is found to be in violation of the commission's rules. 3670

Sec. 3772.034. Absent gross negligence, a casino operator, 3671
management company, holding company, gaming-related vendor, the 3672
state, and employees of those entities are entitled to immunity 3673
from any type of civil liability if a person participating in the 3674
voluntary exclusion program enters a casino facility. 3675

Sec. 3772.04. (A)(1) If, as the result of an investigation, 3676
the commission concludes that a license or finding required by 3677
this chapter should be limited, conditioned, or restricted, or 3678
suspended or revoked, the commission shall conduct an adjudication 3679
under Chapter 119. of the Revised Code. 3680

(2) The commission shall appoint a hearing examiner to 3681
conduct the hearing in the adjudication. A party to the 3682
adjudication may file written objections to the hearing examiner's 3683
report and recommendations not later than the thirtieth day after 3684
they are served upon the party or the party's attorney or other 3685
representative of record. The commission shall not take up the 3686
hearing examiner's report and recommendations earlier than the 3687
thirtieth day after the hearing examiner's report and 3688
recommendations were submitted to the commission. 3689

(3) If the commission finds that a person has violated this 3690
chapter or a rule adopted thereunder, the commission may issue an 3691
order: 3692

(a) Limiting, conditioning, or restricting, or suspending or 3693
revoking, a license issued under this chapter; 3694

(b) Limiting, conditioning, or restricting, or suspending or 3695
revoking, a finding made under this chapter; 3696

(c) Requiring a casino facility to exclude a licensee from 3697

the casino facility or requiring a casino facility not to pay to 3698
the licensee any remuneration for services or any share of 3699
profits, income, or accruals on the licensee's investment in the 3700
casino facility; or 3701

(d) Fining a licensee or other person according to the 3702
penalties adopted by the commission. 3703

(4) An order may be judicially reviewed under section 119.12 3704
of the Revised Code. 3705

(B) For the purpose of conducting any study or investigation, 3706
the commission may direct that public hearings be held at a time 3707
and place, prescribed by the commission, in accordance with 3708
section 121.22 of the Revised Code. The commission shall give 3709
notice of all public hearings in such manner as will give actual 3710
notice to all interested parties. 3711

(C) In the discharge of any duties imposed by this chapter, 3712
the commission may require that testimony be given under oath and 3713
administer such oath, issue subpoenas compelling the attendance of 3714
witnesses and the production of any papers, books, and accounts, 3715
and cause the deposition of any witness. In the event of the 3716
refusal of any person without good cause to comply with the terms 3717
of a subpoena issued by the commission or refusal to testify on 3718
matters about which the person may lawfully be questioned, the 3719
prosecuting attorney of the county in which such person resides, 3720
upon the petition of the commission, may bring a proceeding for 3721
contempt against such person in the court of common pleas of that 3722
county. 3723

(D) When conducting a public hearing, the commission shall 3724
not limit the number of speakers who may testify. However, the 3725
commission may set reasonable time limits on the length of an 3726
individual's testimony or the total amount of time allotted to 3727
proponents and opponents of an issue before the commission. 3728

(E) An administrative law judge appointed by the commission 3729
may conduct a hearing under this chapter and recommend findings of 3730
fact and decisions to the commission. 3731

(F) The commission may rely, in whole or in part, upon 3732
investigations, conclusions, or findings of other casino gaming 3733
commissions or other government regulatory bodies in connection 3734
with licensing, investigations, or other matters relating to an 3735
applicant or licensee under this chapter. 3736

Sec. 3772.05. To carry out the provisions of this chapter and 3737
other enforcement provisions provided for under the laws of this 3738
state, the tax commissioner, the Ohio ethics commission, the 3739
inspector general, and the commission, and their respective 3740
employees, may demand access to and inspect, examine, photocopy, 3741
and audit all books, accounts, records, and memoranda of any 3742
person that is not protected by privilege and that is subject to 3743
the provisions of this chapter, and may examine under oath any 3744
officer, agent, or employee of that person. 3745

Sec. 3772.051. Upon cessation of gaming operations, a former 3746
licensee shall furnish, upon the demand of the commission, books, 3747
papers, and other records as necessary for the commission to audit 3748
the ceased gaming operation. A former licensee shall maintain all 3749
books, papers, and other records for a period of three years after 3750
the cessation of gaming operations. However, if a civil action or 3751
criminal proceeding relating to the former licensee is pending, or 3752
if an administrative adjudication or judicial review of an 3753
administrative adjudication relating to the former licensee is 3754
pending, the former licensee shall maintain all books, papers, and 3755
other records until the matter has been finally determined. 3756

If a person disobeys a subpoena or subpoena duces tecum, or 3757
refuses to testify as directed by a subpoena, the commission shall 3758

request the prosecutor of the county in which the person resides 3759
to apply to the court of common pleas for an order compelling the 3760
person to attend or to produce tangible evidence, or to testify, 3761
as directed by the subpoena or subpoena duces tecum. The court 3762
shall treat the application as if it were disobedience to comply 3763
with a subpoena or subpoena duces tecum issued by the court or a 3764
refusal to testify in the court. 3765

Sec. 3772.06. (A)(1) The commission shall appoint an 3766
executive director who shall serve at the pleasure of the 3767
commission. The executive director is in the unclassified service, 3768
shall devote full time to the duties of the office, and shall hold 3769
no other office or employment. The executive director shall, by 3770
experience and training, possess management skills that equip the 3771
executive director to administer an enterprise of the nature of 3772
the commission. The executive director shall not have a pecuniary 3773
interest in any business organization that holds a license under 3774
this chapter, or that does business with any person licensed under 3775
this chapter. A member of the general assembly, a person who holds 3776
an elective office, or an office holder of a political party is 3777
ineligible to be appointed executive director at the same time as 3778
being such a member or holding such an office. The executive 3779
director shall receive an annual salary in accordance with pay 3780
range 48 of section 124.152 of the Revised Code. 3781

(2) The executive director, before entering upon the 3782
discharge of the executive director's official duties, shall give, 3783
and thereafter shall maintain, bond in the amount of twenty-five 3784
thousand dollars, payable to the state, conditioned upon the 3785
executive director's faithful and proper performance of the 3786
executive director's official duties. The bond shall be issued by 3787
a surety authorized to do business in this state and shall be 3788
filed with the secretary of state. The bond may be an individual 3789
bond or a schedule or blanket bond. 3790

(B)(1) The executive director or a deputy designated in writing by the executive director shall attend all meetings of the commission and shall act as its secretary. The executive director shall keep a record of all commission proceedings and shall keep the commission's records, files, and documents at the commission's principal office. 3791
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(2) The executive director shall be the chief executive officer and shall be responsible for keeping all commission records and supervising and administering casino gaming in accordance with this chapter, and enforcing all commission rules adopted under this chapter. 3797
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(3) The executive director shall hire staff, including an assistant director or deputy directors, as necessary to assist the executive director in the executive director's duties under this chapter. In appointing employees, the executive director is subject to section 3772.061 of the Revised Code. The executive director may employ employees as necessary, unless the commission determines otherwise. Except as otherwise provided in this chapter, all costs of administration incurred by the executive director and the executive director's employees shall be paid out of the casino control commission fund. 3802
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(C) A state agency or other unit of state government shall cooperate with the commission, and shall provide the commission with information and services the commission considers necessary to carry out the commission's duties and functions under this chapter. 3812
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(D) The executive director shall confer at least once each month with the commission, at which time the executive director shall advise it regarding the operation and administration of the commission and casino gaming. The executive director shall make available at the request of the commission all documents, files, and other records pertaining to the operation and administration 3817
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of the commission and casino gaming. The executive director shall 3823
prepare and make available to the commission each month a complete 3824
and accurate accounting of gross casino gaming revenues, and all 3825
other relevant financial information, including an accounting of 3826
all transfers made from the casino control commission fund. 3827

Sec. 3772.061. The executive director of the commission shall 3828
appoint the number of professional, technical, and clerical 3829
employees that is necessary, in the executive director's 3830
reasonable opinion, for conducting internal audits, as an internal 3831
auditing department, of the commission. The professional and 3832
technical employees so appointed shall be qualified by education, 3833
licensing (if relevant), and experience to perform the internal 3834
audit function successfully and efficiently. These employees, 3835
together with clerical employees necessary for their support, 3836
shall be assigned only to the internal audit function and not to 3837
any other function of the commission. 3838

The internal auditing department, at reasonable intervals and 3839
as necessary, shall conduct internal audits of the commission. The 3840
internal audits shall audit the accounts and transactions of the 3841
commission, ascertain the condition of funds used by the 3842
commission, and make an inventory of the funds and of the assets 3843
under the control of the commission. The report of an internal 3844
audit shall be signed by the employee who was principally 3845
responsible for conducting the internal audit. A copy of the 3846
signed report shall be forwarded to the commission and to the 3847
auditor of state. The report is not a public record that is open 3848
to public inspection and copying until it has been forwarded as 3849
required by the preceding sentence. 3850

Sec. 3772.062. The executive director of the commission shall 3851
enter into an agreement with the department of alcohol and drug 3852
addiction services under which the department provides a program 3853

of gambling and addiction services on behalf of the commission. 3854

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Sec. 3772.07. The following appointing or licensing 3856
authorities shall obtain a criminal records check of the person 3857
who is to be appointed or licensed: 3858

(A) The governor, before appointing an individual as a member 3859
of the commission; 3860

(B) The commission, before appointing an individual as 3861
executive director or a gaming agent; 3862

(C) The commission, before issuing a license for a key 3863
employee or casino gaming employee, and before issuing a license 3864
for each investor, except an institutional investor, for a casino 3865
operator, management company, holding company, or gaming-related 3866
vendor; 3867

(D) The executive director, before appointing an individual 3868
as a professional, technical, or clerical employee of the 3869
commission. 3870

Thereafter, such an appointing or licensing authority shall 3871
obtain a criminal records check of the same individual at 3872
three-year intervals. 3873

The appointing or licensing authority shall provide to each 3874
person of whom a criminal records check is required a copy of the 3875
form and the standard fingerprint impression sheet prescribed 3876
under divisions (C)(1) and (2) of section 109.572 of the Revised 3877
Code. The person shall complete the form and impression sheet and 3878
return them to the appointing or licensing authority. If a person 3879
fails to complete and return the form and impression sheet within 3880
a reasonable time, the person is ineligible to be appointed or 3881
licensed or to continue in the appointment or licensure. 3882

The appointing or licensing authority shall forward the 3883
completed form and impression sheet to the superintendent of the 3884
bureau of criminal identification and investigation. The 3885
appointing or licensing authority shall request the superintendent 3886
also to obtain information from the federal bureau of 3887
investigation, including fingerprint-based checks of the national 3888
crime information databases, and from other states and the federal 3889
government under the national crime prevention and privacy compact 3890
as part of the criminal records check. 3891

The commission shall pay the fee the bureau of criminal 3892
identification and investigation charges for all criminal records 3893
checks conducted under this section. An applicant for a casino 3894
operator, management company, holding company, or gaming-related 3895
vendor license shall reimburse the commission for the amount of 3896
the fee paid on the applicant's behalf. An applicant for a key 3897
employee or casino gaming employee license shall reimburse the 3898
commission for the amount of the fee paid on the applicant's 3899
behalf, unless the applicant is applying at the request of a 3900
casino operator or management company, in which case the casino 3901
operator or management company shall reimburse the commission. 3902

The appointing or licensing authority shall review the 3903
results of a criminal records check. An appointee for a commission 3904
member shall forward the results of the criminal records check to 3905
the president of the senate before the senate advises and consents 3906
to the appointment of the commission member. The appointing or 3907
licensing authority shall not appoint or license or retain the 3908
appointment or licensure of a person a criminal records check 3909
discloses has been convicted of or has pleaded guilty or no 3910
contest to a disqualifying offense. A "disqualifying offense" 3911
means any gambling offense, any theft offense, any offense having 3912
an element of fraud or misrepresentation, any offense having an 3913
element of moral turpitude, and any felony not otherwise included 3914

in the foregoing list, except as otherwise provided in section 3915
3772.10 of the Revised Code. 3916

The report of a criminal records check is not a public record 3917
that is open to public inspection and copying. The commission 3918
shall not make the report available to any person other than the 3919
person who was the subject of the criminal records check; an 3920
appointing or licensing authority; a member, the executive 3921
director, or an employee of the commission; or any court or 3922
agency, including a hearing examiner, in a judicial or 3923
administrative proceeding relating to the person's employment with 3924
the entity requesting the criminal records check in which the 3925
criminal records check is relevant. 3926

Sec. 3772.08. (A) Casino gaming shall be conducted only by 3927
licensed casino operators of the four casino facilities or by a 3928
licensed management company retained by a licensed casino 3929
operator. 3930

(B) A licensed casino operator, licensed management company, 3931
or another person may provide nongaming amenities within the 3932
casino facility. 3933

Sec. 3772.09. (A) No casino operator, management company, 3934
holding company, gaming-related vendor, key employee, or casino 3935
gaming employee shall conduct or participate in conducting casino 3936
gaming without first obtaining a license from the commission. 3937

(B) Before a licensed casino operator may conduct casino 3938
gaming at a casino facility, a licensed casino operator shall 3939
engage a third-party engineering or accounting firm to certify 3940
expenses of its initial investment, as required by section 3772.27 3941
of the Revised Code, and provide documentation to the commission. 3942
The third-party engineering or accounting firm shall be approved 3943
by the commission and shall certify expenses in accordance with 3944

rules adopted by the commission under section 3772.03 of the 3945
Revised Code. The commission may request the department of 3946
administrative services to assist the commission in carrying out 3947
its duties under this section. 3948

Sec. 3772.091. (A) No license issued under this chapter is 3949
transferable. New majority ownership interest or control shall 3950
require a new license. The commission may reopen a licensing 3951
investigation at any time. A significant change in or transfer of 3952
control, as determined by the commission, shall require the filing 3953
of an application for a new license and submission of a license 3954
fee with the commission before any such change or transfer of 3955
control is approved. A change in or transfer of control to an 3956
immediate family member is not considered a significant change 3957
under this section. 3958

(B) As used in this section, "control" means either of the 3959
following: 3960

(1) Either: 3961

(a) Holding fifty per cent or more of the outstanding voting 3962
securities of a licensee; or 3963

(b) For an unincorporated licensee, having the right to fifty 3964
per cent or more of the profits of the licensee, or having the 3965
right in the event of dissolution to fifty per cent or more of the 3966
assets of the licensee. 3967

(2) Having the contractual power presently to designate fifty 3968
per cent or more of the directors of a for-profit or 3969
not-for-profit corporation, or in the case of trusts described in 3970
paragraphs (c)(3) to (5) of 16 C.F.R. 801.1, the trustees of such 3971
a trust. 3972

Sec. 3772.10. (A) In determining whether to grant or maintain 3973
the privilege of a casino operator, management company, holding 3974

company, key employee, casino gaming employee, or gaming-related 3975
vendor license, the Ohio casino control commission shall consider 3976
all of the following, as applicable: 3977

(1) The reputation, experience, and financial integrity of 3978
the applicant, its holding company, if applicable, and any other 3979
person that directly or indirectly controls the applicant; 3980

(2) The financial ability of the applicant to purchase and 3981
maintain adequate liability and casualty insurance and to provide 3982
an adequate surety bond; 3983

(3) The past and present compliance of the applicant and its 3984
affiliates or affiliated companies with casino-related licensing 3985
requirements in this state or any other jurisdiction, including 3986
whether the applicant has a history of noncompliance with the 3987
casino licensing requirements of any jurisdiction; 3988

(4) If the applicant has been indicted, convicted, pleaded 3989
guilty or no contest, or forfeited bail concerning any criminal 3990
offense under the laws of any jurisdiction, either felony or 3991
misdemeanor, not including traffic violations; 3992

(5) If the applicant has filed, or had filed against it a 3993
proceeding for bankruptcy or has ever been involved in any formal 3994
process to adjust, defer, suspend, or otherwise work out the 3995
payment of any debt; 3996

(6) If the applicant has been served with a complaint or 3997
other notice filed with any public body regarding a payment of any 3998
tax required under federal, state, or local law that has been 3999
delinquent for one or more years; 4000

(7) If the applicant is or has been a defendant in litigation 4001
involving its business practices; 4002

(8) If awarding a license would undermine the public's 4003
confidence in the casino gaming industry in this state; 4004

(9) If the applicant meets other standards for the issuance of a license that the commission adopts by rule, which shall not be arbitrary, capricious, or contradictory to the expressed provisions of this chapter. 4005
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(B) All applicants for a license under this chapter shall establish their suitability for a license by clear and convincing evidence. If the commission determines that a person is eligible under this chapter to be issued a license as a casino operator, management company, holding company, key employee, casino gaming employee, or gaming-related vendor, the commission shall issue such license for not more than three years, as determined by commission rule, if all other requirements of this chapter have been satisfied. 4009
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(C) The commission shall not issue a casino operator, management company, holding company, key employee, casino gaming employee, or gaming-related vendor license under this chapter to an applicant if: 4018
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(1) The applicant has been convicted of a disqualifying offense, as defined in section 3772.07 of the Revised Code. 4022
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(2) The applicant has submitted an application for license under this chapter that contains false information. 4024
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(3) The applicant is a commission member. 4026

(4) The applicant owns an ownership interest that is unlawful under this chapter, unless waived by the commission. 4027
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(5) The applicant violates specific rules adopted by the commission related to denial of licensure. 4029
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(6) The applicant is a member of or employed by a gaming regulatory body of a governmental unit in this state, another state, or the federal government, or is employed by a governmental unit of this state. This division does not prohibit a casino 4031
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operator from hiring special duty law enforcement officers if the 4035
officers are not specifically involved in gaming-related 4036
regulatory functions. 4037

(7) The commission otherwise determines the applicant is 4038
ineligible for the license. 4039

(D)(1) The commission shall investigate the qualifications of 4040
each applicant under this chapter before any license is issued and 4041
before any finding with regard to acts or transactions for which 4042
commission approval is required is made. The commission shall 4043
continue to observe the conduct of all licensees and all other 4044
persons having a material involvement directly or indirectly with 4045
a casino operator, management company, or holding company to 4046
ensure that licenses are not issued to or held by, or that there 4047
is not any material involvement with a casino operator, management 4048
company, or holding company by, an unqualified, disqualified, or 4049
unsuitable person or a person whose operations are conducted in an 4050
unsuitable manner or in unsuitable or prohibited places or 4051
locations. 4052

(2) The executive director may recommend to the commission 4053
that it deny any application, or limit, condition, or restrict, or 4054
suspend or revoke, any license or finding, or impose any fine upon 4055
any licensee or other person according to this chapter and the 4056
rules adopted thereunder. 4057

(3) A license issued under this chapter is a revocable 4058
privilege. No licensee has a vested right in or under any license 4059
issued under this chapter. The initial determination of the 4060
commission to deny, or to limit, condition, or restrict, a license 4061
may be appealed under section 2505.03 of the Revised Code. 4062

(E)(1) An institutional investor otherwise required to be 4063
found suitable or qualified under this chapter and the rules 4064
adopted under this chapter shall be presumed suitable or qualified 4065

upon submitting documentation sufficient to establish 4066
qualifications as an institutional investor and upon certifying 4067
all of the following: 4068

(a) The institutional investor owns, holds, or controls 4069
publicly traded securities issued by a licensee or holding, 4070
intermediate, or parent company of a licensee or in the ordinary 4071
course of business for investment purposes only. 4072

(b) The institutional investor does not exercise influence 4073
over the affairs of the issuer of such securities nor over any 4074
licensed subsidiary of the issuer of such securities. 4075

(c) The institutional investor does not intend to exercise 4076
influence over the affairs of the issuer of such securities, nor 4077
over any licensed subsidiary of the issuer of such securities, in 4078
the future, and that it agrees to notify the commission in writing 4079
within thirty days if such intent changes. 4080

(2) The exercise of voting privileges with regard to publicly 4081
traded securities shall not be deemed to constitute the exercise 4082
of influence over the affairs of a licensee. 4083

(3) The commission shall rescind the presumption of 4084
suitability for an institutional investor at any time if the 4085
institutional investor exercises or intends to exercise influence 4086
or control over the affairs of the licensee. 4087

(4) This division shall not be construed to preclude the 4088
commission from investigating the suitability or qualifications of 4089
an institutional investor if the commission becomes aware of facts 4090
or information that may result in the institutional investor being 4091
found unsuitable or disqualified. 4092

(F) Information provided on the application shall be used as 4093
a basis for a thorough background investigation of each applicant. 4094
A false or incomplete application is cause for denial of a license 4095
by the commission. All applicants and licensees shall consent to 4096

inspections, searches, and seizures and to the disclosure to the 4097
commission and its agents of confidential records, including tax 4098
records, held by any federal, state, or local agency, credit 4099
bureau, or financial institution and to provide handwriting 4100
exemplars, photographs, fingerprints, and information as 4101
authorized in this chapter and in rules adopted by the commission. 4102

Sec. 3772.11. (A) A person may apply to the commission for a 4103
casino operator, management company, or holding company license to 4104
conduct casino gaming at a casino facility as provided in this 4105
chapter. The application shall be made under oath on forms 4106
provided by the commission and shall contain information as 4107
prescribed by rule, including, but not limited to, all of the 4108
following: 4109

(1) The name, business address, business telephone number, 4110
social security number, and, where applicable, the federal tax 4111
identification number of any applicant; 4112

(2) The identity of every person having a greater than one 4113
per cent direct or indirect interest in the applicant casino 4114
facility for which the license is sought for publicly traded 4115
companies or greater than one per cent for privately held 4116
companies; 4117

(3) An identification of any business, including the state of 4118
incorporation or registration if applicable, in which an 4119
applicant, or the spouse or children of an applicant, has an 4120
equity interest of more than five per cent; 4121

(4) The name of any casino operator, management company, 4122
holding company, and gaming-related vendor in which the applicant 4123
has an equity interest of at least five per cent; 4124

(5) If an applicant has ever applied for or has been granted 4125
any gaming license or certificate issued by a licensing authority 4126

in Ohio or any other jurisdiction that has been denied, 4127
restricted, suspended, revoked, or not renewed and a statement 4128
describing the facts and circumstances concerning the application, 4129
denial, restriction, suspension, revocation, or nonrenewal, 4130
including the licensing authority, the date each action was taken, 4131
and the reason for each action; 4132

(6) If an applicant has ever filed or had filed against it a 4133
civil or administrative action or proceeding in bankruptcy, 4134
including the date of filing, the name and location of the court, 4135
the case caption, the docket number, and the disposition; 4136

(7) The name and business telephone number of any attorney 4137
representing an applicant in matters before the commission; 4138

(8) Information concerning the amount, type of tax, the 4139
taxing agency, and times involved, if the applicant has filed or 4140
been served with a complaint or notice filed with a public body 4141
concerning a delinquency in the payment of or a dispute over a 4142
filing concerning the payment of a tax required under federal, 4143
state, or local law; 4144

(9) A description of any proposed casino gaming operation and 4145
related casino enterprises, including the type of casino facility, 4146
location, expected economic benefit to the community, anticipated 4147
or actual number of employees, any statement from an applicant 4148
regarding compliance with federal and state affirmative action 4149
guidelines, projected or actual admissions, projected or actual 4150
gross receipts, and scientific market research; 4151

(10) Financial information in the manner and form prescribed 4152
by the commission; 4153

(11) If an applicant has directly made a political 4154
contribution, loan, donation, or other payment of one hundred 4155
dollars or more to a statewide office holder, a member of the 4156
general assembly, a local government official elected in a 4157

jurisdiction where a casino facility is located, or a ballot issue 4158
not more than one year before the date the applicant filed the 4159
application and all information relating to the contribution, 4160
loan, donation, or other payment; 4161

(12) Any criminal conviction; and 4162

(13) Other information required by the commission under rules 4163
adopted by the commission. 4164

(B) Any holding company or management company, its directors, 4165
executive officers, members, managers, and any shareholder who 4166
holds more than five per cent ownership interest of a holding 4167
company or management company shall be required to submit the same 4168
information as required by an applicant under this section. 4169

Sec. 3772.111. In determining whether to grant a casino 4170
operator license, the commission shall also consider: 4171

(A) The facilities or proposed facilities for the conduct of 4172
casino gaming; 4173

(B) The prospective total revenue to be collected by the 4174
state from the conduct of casino gaming; 4175

(C) The extent to which the applicant exceeds or meets other 4176
standards adopted by the commission. 4177

Sec. 3772.112. Before a license is issued to a casino 4178
operator, the casino operator shall post, and thereafter shall 4179
maintain, a surety bond in the amount of one million dollars 4180
payable to the state, conditioned on the casino operator complying 4181
with Section 6(C) of Article XV, Ohio Constitution, this chapter, 4182
and the rules adopted under this chapter. The bond shall be issued 4183
by a surety that is licensed to do business in this state, and 4184
shall be approved by the commission. The total aggregate liability 4185
of the surety on the bond is limited to the amount specified in 4186

the bond. The surety shall not cancel the bond unless the surety 4187
has given the commission, in the event of nonpayment of premium, 4188
ten days' notice of the intention to cancel, and in the event of 4189
any other cause, thirty days' notice of the intention to cancel. 4190
If the bond is to be canceled, and if the casino operator fails to 4191
post and maintain a new surety bond in the specified amount on or 4192
before the day of cancellation, the casino operator's license is 4193
void. 4194

Sec. 3772.12. (A) A person may apply for a gaming-related 4195
vendor license. All applications shall be made under oath. 4196

(B) A person who holds a gaming-related vendor's license is 4197
authorized to sell or lease, and to contract to sell or lease, 4198
equipment and supplies to any licensee involved in the ownership 4199
or management of a casino facility. 4200

(C) Gambling supplies and equipment shall not be distributed 4201
unless supplies and equipment conform to standards adopted in 4202
rules adopted by the commission. 4203

Sec. 3772.121. (A) The commission may issue a gaming-related 4204
vendor's license under this chapter to an applicant who has: 4205

(1) Applied for the gaming-related vendor's license; 4206

(2) Paid a nonrefundable license fee as described in section 4207
3772.17 of the Revised Code, which shall cover all actual costs 4208
generated by each licensee and all background checks; 4209

(3) Submitted two sets of the applicant's fingerprints; and 4210

(4) Been determined by the commission as eligible for a 4211
gaming-related vendor's license. 4212

(B) A gaming-related vendor shall furnish to the commission a 4213
list of all equipment, devices, and supplies offered for sale or 4214
lease in connection with casino games authorized under this 4215

chapter. 4216

(C) A gaming-related vendor's equipment, devices, or supplies 4217
that are used by a person in an unauthorized casino gaming 4218
operation shall be forfeited to the state. 4219

Sec. 3772.13. (A) No person may be employed as a key employee 4220
unless the person is the holder of a valid key employee license 4221
issued by the commission. 4222

(B) Each applicant shall, before the issuance of any key 4223
employee license, produce information, documentation, and 4224
assurances as are required by this chapter and rules adopted 4225
thereunder. In addition, each applicant shall, in writing, 4226
authorize the examination of all bank accounts and records as may 4227
be deemed necessary by the commission. 4228

(C) To be eligible for a key employee license, the applicant 4229
shall be at least twenty-one years of age and shall meet the 4230
criteria set forth by rule by the commission. 4231

(D) Each application for a key employee license shall be on a 4232
form prescribed by the commission and shall contain all 4233
information required by the commission. The applicant shall set 4234
forth in the application if the applicant has been issued prior 4235
gambling-related licenses; if the applicant has been licensed in 4236
any other state under any other name, and, if so, the name under 4237
which the license was issued and the applicant's age at the time 4238
the license was issued; any criminal conviction the applicant has 4239
had; and if a permit or license issued to the applicant in any 4240
other state has been suspended, restricted, or revoked, and, if 4241
so, the cause and the duration of each action. 4242

(E) Each applicant shall submit with each application, on a 4243
form provided by the commission, two sets of fingerprints and a 4244
photograph. The commission shall charge each applicant an 4245

application fee set by the commission to cover all actual costs 4246
generated by each licensee and all background checks under this 4247
section and section 3772.07 of the Revised Code. 4248

(F)(1) The casino operator, management company, or holding 4249
company by whom a person is employed as a key employee shall 4250
terminate the person's employment in any capacity requiring a 4251
license under this chapter and shall not in any manner permit the 4252
person to exercise a significant influence over the operation of a 4253
casino facility if: 4254

(a) The person does not apply for and receive a key employee 4255
license within three months of being issued a provisional license, 4256
as established under commission rule. 4257

(b) The person's application for a key employee license is 4258
denied by the commission. 4259

(c) The person's key employee license is revoked by the 4260
commission. 4261

The commission shall notify the casino operator, management 4262
company, or holding company who employs such a person by certified 4263
mail of any such finding, denial, or revocation. 4264

(2) A casino operator, management company, or holding company 4265
shall not pay to a person whose employment is terminated under 4266
division (F)(1) of this section, any remuneration for any services 4267
performed in any capacity in which the person is required to be 4268
licensed, except for amounts due for services rendered before 4269
notice was received under that division. A contract or other 4270
agreement for personal services or for the conduct of any casino 4271
gaming at a casino facility between a casino operator, management 4272
company, or holding company and a person whose employment is 4273
terminated under division (F)(1) of this section may be terminated 4274
by the casino operator, management company, or holding company 4275
without further liability on the part of the casino operator, 4276

management company, or holding company. Any such contract or other 4277
agreement is deemed to include a term authorizing its termination 4278
without further liability on the part of the casino operator, 4279
management company, or holding company upon receiving notice under 4280
division (F)(1) of this section. That a contract or other 4281
agreement does not expressly include such a term is not a defense 4282
in any action brought to terminate the contract or other 4283
agreement, and is not grounds for relief in any action brought 4284
questioning termination of the contract or other agreement. 4285

(3) A casino operator, management company, or holding 4286
company, without having obtained the prior approval of the 4287
commission, shall not enter into any contract or other agreement 4288
with a person who has been found unsuitable, who has been denied a 4289
license, or whose license has been revoked under division (F)(1) 4290
of this section, or with any business enterprise under the control 4291
of such a person, after the date on which the casino operator, 4292
management company, or holding company receives notice under that 4293
division. 4294

Sec. 3772.131. (A) All casino gaming employees are required 4295
to have a casino gaming employee license. "Casino gaming employee" 4296
means the following and their supervisors: 4297

(1) Individuals involved in operating a casino gaming pit, 4298
including dealers, shills, clerks, hosts, and junket 4299
representatives; 4300

(2) Individuals involved in handling money, including 4301
cashiers, change persons, count teams, and coin wrappers; 4302

(3) Individuals involved in operating casino games; 4303

(4) Individuals involved in operating and maintaining slot 4304
machines, including mechanics, floor persons, and change and 4305
payoff persons; 4306

(5) Individuals involved in security, including guards and game observers; 4307
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(6) Individuals with duties similar to those described in divisions (A)(1) to (5) of this section or other persons as the commission determines. "Casino gaming employee" does not include an individual whose duties are related solely to nongaming activities such as entertainment, hotel operation, maintenance, or preparing or serving food and beverages. 4309
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(B) The commission may issue a casino gaming employee license to an applicant after it has determined that the applicant is eligible for a license under rules adopted by the commission and paid any applicable fee. All applications shall be made under oath. 4315
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(C) To be eligible for a casino gaming employee license, an applicant shall be at least twenty-one years of age. 4320
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(D) Each application for a casino gaming employee license shall be on a form prescribed by the commission and shall contain all information required by the commission. The applicant shall set forth in the application if the applicant has been issued prior gambling-related licenses; if the applicant has been licensed in any other state under any other name, and, if so, the name under which the license was issued and the applicant's age at the time the license was issued; any criminal conviction the applicant has had; and if a permit or license issued to the applicant in any other state has been suspended, restricted, or revoked, and, if so, the cause and the duration of each action. 4322
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(E) Each applicant shall submit with each application, on a form provided by the commission, two sets of the applicant's fingerprints and a photograph. The commission shall charge each applicant an application fee to cover all actual costs generated by each licensee and all background checks. 4333
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Sec. 3772.14. (A) After notice and opportunity for an 4338
adjudication conducted under Chapter 119. of the Revised Code, the 4339
commission may suspend, revoke, or refuse to issue or renew a 4340
license in accordance with rules adopted by the commission and the 4341
commission may reopen a licensing hearing at any time. 4342

(B) Without in any manner limiting the authority of the 4343
commission to impose the level and type of discipline it may 4344
consider appropriate, the commission may take into consideration: 4345

(1) If the licensee knew or reasonably should have known that 4346
the action complained of was a violation of any law, regulation, 4347
or condition on the licensee's license; 4348

(2) If the licensee has previously been disciplined by the 4349
commission; 4350

(3) If the licensee has previously been subject to discipline 4351
by the commission concerning the violation of any law, regulation, 4352
or condition of the licensee's license; 4353

(4) If the licensee reasonably relied upon professional 4354
advice from a lawyer, doctor, accountant, or other recognized 4355
professional that was relevant to the action resulting in the 4356
violation; 4357

(5) If the licensee or licensee's employer had a reasonably 4358
constituted and functioning compliance program; 4359

(6) If the imposition of a condition requiring the licensee 4360
to establish and implement a written self-enforcement and 4361
compliance program would assist in ensuring the licensee's future 4362
compliance with all statutes, regulations, and conditions of the 4363
license; 4364

(7) If the licensee realized a pecuniary gain from the 4365
violation; 4366

(8) If the amount of any fine or other penalty imposed would 4367

<u>result in disgorgement of any gains unlawfully realized by the</u>	4368
<u>licensee;</u>	4369
<u>(9) If the violation was caused by an officer or employee of</u>	4370
<u>the licensee, the level of authority of the individual who caused</u>	4371
<u>the violation;</u>	4372
<u>(10) If the individual who caused the violation acted within</u>	4373
<u>the scope of the individual's authority as granted by the</u>	4374
<u>licensee;</u>	4375
<u>(11) The adequacy of any training programs offered by the</u>	4376
<u>licensee or licensee's employer that were relevant to the activity</u>	4377
<u>which resulted in the violation;</u>	4378
<u>(12) If the licensee's action substantially deviated from</u>	4379
<u>industry standards and customs;</u>	4380
<u>(13) The extent to which the licensee cooperated with the</u>	4381
<u>commission during the investigation of the violation;</u>	4382
<u>(14) If the licensee has initiated remedial measures to</u>	4383
<u>prevent similar violations;</u>	4384
<u>(15) The magnitude of penalties imposed on other licensees</u>	4385
<u>for similar violations;</u>	4386
<u>(16) The proportionality of the penalty in relation to the</u>	4387
<u>misconduct;</u>	4388
<u>(17) The extent to which the amount of any fine imposed would</u>	4389
<u>punish the licensee for the conduct and deter future violations;</u>	4390
<u>(18) Any mitigating factors offered by the licensee; and</u>	4391
<u>(19) Any other factors the commission in its sole and</u>	4392
<u>absolute discretion may consider relevant.</u>	4393
<u>Sec. 3772.15. (A) Unless a license issued under this chapter</u>	4394
<u>is suspended, expires, or is revoked, the license shall be renewed</u>	4395
<u>for not more than three years, as determined by commission rule,</u>	4396

after a determination by the commission that the licensee is in 4397
compliance with this chapter and rules authorized by this chapter 4398
and after the licensee pays a fee. 4399

(B) A licensee shall undergo a complete investigation at 4400
least every three years, as determined by commission rule, to 4401
determine that the licensee remains in compliance with this 4402
chapter. 4403

(C) Notwithstanding division (B) of this section, the 4404
commission may investigate a licensee at any time the commission 4405
determines it is necessary to ensure that the licensee remains in 4406
compliance with this section. 4407

(D) The holder of a license shall bear the cost of an 4408
investigation, except key employees and casino gaming employees 4409
who are employed by a casino operator, in which case the casino 4410
operator shall pay the investigation cost. 4411

Sec. 3772.16. (A) Any information concerning the following 4412
submitted, collected, or gathered as part of an application to the 4413
commission for a license under this chapter is confidential and 4414
not subject to disclosure as a record under section 149.43 of the 4415
Revised Code: 4416

(1) A minor child of an applicant; 4417

(2) The social security number of an applicant or the spouse 4418
of an applicant; 4419

(3) The home telephone number of an applicant or the spouse 4420
or children of an applicant; 4421

(4) An applicant's birth certificate; 4422

(5) The driver's license number of an applicant or the 4423
applicant's spouse; 4424

(6) The name or address of a previous spouse of the 4425

<u>applicant;</u>	4426
<u>(7) The date of birth of the spouse of an applicant;</u>	4427
<u>(8) The place of birth of the spouse of an applicant;</u>	4428
<u>(9) The personal financial information and records of an</u> <u>applicant or the spouse or minor child of an applicant, including</u> <u>tax returns and information, and records of criminal proceedings;</u>	4429 4430 4431
<u>(10) Any information concerning a victim of domestic</u> <u>violence, sexual assault, or stalking;</u>	4432 4433
<u>(11) The electronic mail address of the spouse or family</u> <u>member of the applicant;</u>	4434 4435
<u>(12) An applicant's home addresses; and</u>	4436
<u>(13) Any trade secret.</u>	4437
<u>(B) Notwithstanding any other law, upon written request from</u> <u>a person, the commission shall provide the following information</u> <u>to the person except as provided in this chapter:</u>	4438 4439 4440
<u>(1) The information provided under this chapter concerning a</u> <u>licensee or an applicant;</u>	4441 4442
<u>(2) The amount of the wagering tax and admission tax paid</u> <u>daily to the state by a licensed applicant or an operating agent;</u> <u>and</u>	4443 4444 4445
<u>(3) A copy of a letter providing the reasons for the denial</u> <u>of an applicant's license or an operating agent's contract and a</u> <u>copy of a letter providing the reasons for the commission's</u> <u>refusal to allow an applicant to withdraw the applicant's</u> <u>application, but with confidential information redacted if that</u> <u>information is the reason for the denial or refusal to withdraw.</u>	4446 4447 4448 4449 4450 4451
<u>(C) In addition to information that is confidential under</u> <u>division (A) of this section, medical records, trade secrets,</u> <u>patents or exclusive licenses, and marketing materials maintained</u>	4452 4453 4454

by the commission concerning a person who holds, held, or has 4455
applied for a license under this chapter is confidential and not 4456
subject to section 149.43 of the Revised Code. 4457

(D) The individual's name, the individual's place of 4458
employment, the individual's job title, and the individual's 4459
gaming experience that is provided for an individual who holds, 4460
held, or has applied for a license under this chapter is not 4461
confidential. The reason for denial or revocation of a license or 4462
for disciplinary action against the individual and information 4463
submitted by the individual for a felony waiver request is not 4464
confidential. 4465

(E) An individual who holds, held, or has applied for a 4466
license under this chapter may waive the confidentiality 4467
requirements of division (A) of this section. 4468

Sec. 3772.17. (A) The upfront license fee to obtain a license 4469
as a casino operator shall be fifty million dollars per casino 4470
facility, which shall be deposited into the economic development 4471
programs fund, which is created in the state treasury. New casino 4472
operator, management company, and holding company license and 4473
renewal license fees shall be set by rule, subject to the review 4474
of the joint committee on gaming and wagering. 4475

(B) The fee to obtain an application for a casino operator, 4476
management company, or holding company license shall be one 4477
million five hundred thousand dollars per application. The 4478
application fee shall be deposited into the casino control 4479
commission fund. The application fee is nonrefundable. 4480

(C) The license fees for a gaming-related vendor shall be set 4481
by rule, subject to the review of the joint committee on gaming 4482
and wagering. Additionally, the commission may assess an applicant 4483
a reasonable fee in the amount necessary to process a 4484
gaming-related vendor license application. 4485

(D) The license fees for a key employee shall be set by rule, subject to the review of the joint committee on gaming and wagering. Additionally, the commission may assess an applicant a reasonable fee in the amount necessary to process a key employee license application. If the license is being sought at the request of a casino operator, such fees shall be paid by the casino operator. 4486
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(E) The license fees for a casino gaming employee shall be set by rule, subject to the review of the joint committee on gaming and wagering. If the license is being sought at the request of a casino operator, the fee shall be paid by the casino operator. 4493
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Sec. 3772.18. (A) Each casino operator, management company, and holding company involved in the application and ownership or management of a casino facility shall provide to the commission as applicable: 4498
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(1) An annual balance sheet; 4502

(2) An annual income statement; 4503

(3) An annual audited financial statement; 4504

(4) A list of the stockholders or other persons having at least a five per cent ownership interest in the casino operator, management company, or holding company and any other information the commission considers necessary for the effective administration of this chapter; 4505
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(5) Notification of any material changes to the applicant's or licensee's stockholders must be provided to the commission within sixty days of the change. Notification of any refinancing and debt issuance shall be in accordance with rules adopted by the commission under Chapter 119. of the Revised Code; and 4510
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(6) An applicant's compulsive and problem gambling plan. A 4515

casino operator shall submit an annual summary of its compulsive 4516
and problem gambling plan to the commission. The plan at a minimum 4517
shall contain the following elements: 4518

(a) The goals of the plan and procedures and timetables to 4519
implement the plan; 4520

(b) The identification of the individual who will be 4521
responsible for the implementation and maintenance of the plan; 4522

(c) Policies and procedures including the following: 4523

(i) The commitment of the casino operator to train 4524
appropriate employees; 4525

(ii) The duties and responsibilities of the employees 4526
designated to implement or participate in the plan; 4527

(iii) The responsibility of patrons with respect to 4528
responsible gambling; 4529

(iv) Procedures for providing information to individuals 4530
regarding community, public and private treatment services, 4531
gamblers anonymous programs, and similar treatment or addiction 4532
therapy programs designed to prevent, treat, or monitor compulsive 4533
and problem gamblers and to counsel family members; 4534

(v) The provision of printed material to educate patrons 4535
about compulsive and problem gambling and to inform them about 4536
treatment services available to compulsive and problem gamblers 4537
and their families; 4538

(vi) The employee training program; 4539

(vii) Procedures to prevent underage gambling; 4540

(viii) Procedures to prevent intoxicated patrons from 4541
gambling; 4542

(ix) The plan for posting signs within the casino facility 4543
containing gambling treatment information. 4544

(B) Each casino operator shall submit quarterly updates and an annual report to the commission of its adherence to the plans and goals submitted under division (A) of this section. 4545
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(C) Preference shall be given to each of the following to train employees for casino-related employment opportunities: 4548
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(1) State institutions of higher education as defined in section 3345.011 of the Revised Code; 4550
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(2) Private career schools holding program authorizations issued by the state board of career colleges and schools under division (C) of section 3332.05 of the Revised Code; 4552
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(3) Private institutions exempt from regulation under Chapter 3332. of the Revised Code as prescribed in section 3333.046 of the Revised Code. 4555
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Sec. 3772.19. A person shall not hold a majority ownership interest in, or be a management company for, more than two casino facilities at any one time. A person shall not hold a majority ownership interest in, or be a management company, for more than two tracks at which horse racing where the pari-mutuel system of wagering is conducted at any one time, of which not more than one shall be a track for thoroughbred horses. 4558
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Sec. 3772.20. (A) A maximum of five thousand slot machines may be operated at a casino facility. Each casino operator for each casino facility shall determine the total number of slot machines in their facility, up to a maximum of five thousand slot machines that may be operated at such casino facility. There shall be no limit on the number of table games allowed at each casino facility. 4565
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(B) Any slot machine game or table game currently authorized in, and any future slot machine or table game authorized in, the states of Indiana, Michigan, Pennsylvania, and West Virginia may 4572
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be conducted at casino facilities in this state at the discretion 4575
of a licensed casino operator but only after being approved, upon 4576
application by a licensed casino operator, by the commission. 4577

(C) Minimum and maximum wagers on casino gaming shall be 4578
determined by casino operators, subject to the commission's 4579
approval. 4580

(D) No slot machine shall be set to pay out less than the 4581
theoretical payout percentage, which shall be not less than 4582
eighty-five per cent, as specifically approved by the commission. 4583
The commission shall adopt rules that define the theoretical 4584
payout percentage of a slot machine based on the total value of 4585
the jackpots expected to be paid by a slot machine divided by the 4586
total value of slot machine wagers expected to be made on that 4587
slot machine during the same portion of the game cycle. In 4588
determining the theoretical payout percentage, the commission may 4589
consider market conditions, the payout percentage in other states, 4590
the impact on gaming within the market, or any other factor the 4591
commission deems relevant. The commission may adjust the payout 4592
percentage at any time. 4593

Sec. 3772.21. (A) Casino gaming equipment and supplies 4594
customarily used in conducting casino gaming shall be purchased or 4595
leased only from gaming-related vendors licensed under this 4596
chapter. A management company owning casino gaming devices, 4597
supplies, and equipment shall be licensed as a gaming-related 4598
vendor under this chapter. 4599

(B) Annually, a gaming-related vendor shall furnish to the 4600
commission a list of all equipment, devices, and supplies offered 4601
for sale or lease in connection with casino gaming authorized 4602
under this chapter. 4603

(C) A gaming-related vendor shall keep books and records for 4604
the furnishing of equipment, devices, and supplies to gaming 4605

operations separate from books and records of any other business 4606
operated by the gaming-related vendor. A gaming-related vendor 4607
shall file a quarterly return with the commission listing all 4608
sales and leases. A gaming-related vendor shall permanently affix 4609
the gaming-related vendor's name to all of the gaming-related 4610
vendor's equipment, devices, and supplies for casino gaming 4611
operations. 4612

(D) A gaming-related vendor's equipment, devices, or supplies 4613
that are used by a person in an unauthorized casino gaming 4614
operation shall be forfeited to the commission. 4615

Sec. 3772.22. (A) All casino facility operations shall use a 4616
cashless wagering system whereby all wagerers' money is converted 4617
to chips, tokens, tickets, electronic cards, or other instruments 4618
of value at the request of the wagerer that may only be used for 4619
wagering at a casino facility. Wagering shall not be conducted 4620
with money or other negotiable currency. 4621

(B) Wagers may be received only from a person present at a 4622
casino facility. A wagerer present at a casino facility shall not 4623
place or attempt to place a wager on behalf of an individual who 4624
is not present at the casino facility. 4625

Sec. 3772.23. (A) All tokens, chips, or electronic cards that 4626
are used to make wagers shall be purchased from the casino 4627
operator or management company while at a casino facility that has 4628
been approved by the commission. Chips, tokens, tickets, 4629
electronic cards, or similar objects may be used while at the 4630
casino facility only for the purpose of making wagers on casino 4631
games. 4632

(B) Casino operators and management companies shall not do 4633
any of the following: 4634

(1) Obtain a license to operate a check-cashing business 4635

under sections 1315.01 to 1315.30 of the Revised Code; 4636

(2) Obtain a license to provide loans under sections 1321.01 to 1321.19 of the Revised Code; 4637
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(3) Obtain a license to provide loans under sections 1321.35 to 1321.48 of the Revised Code. 4639
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Sec. 3772.24. (A) An employee of a casino facility who is between eighteen and twenty-one years of age may be present in the area of a casino facility where casino gaming is being conducted, as long as the employee's duties are related solely to nongaming activities. An individual who is less than twenty-one years of age may enter a designated area of a casino facility where casino gaming is being conducted, as established by the commission, to pass to another area where casino gaming is not being conducted. An individual who is less than twenty-one years of age shall not make a wager under this chapter. 4641
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(B) Casino operators shall notify the commission of the days and hours during which casino gaming will be conducted. 4651
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Sec. 3772.25. The following are not subject to, or limited by, the requirements of this chapter or Section 6(C) of Article XV, Ohio Constitution: 4653
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(A) Charitable gaming authorized by Chapter 2915. of the Revised Code; 4656
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(B) Charitable bingo authorized by Section 6 of Article XV, Ohio Constitution, and as authorized by Chapter 2915. of the Revised Code; 4658
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(C) Lottery games as authorized by Section 6 of Article XV, Ohio Constitution; and 4661
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(D) Pari-mutuel wagering authorized by Chapter 3769. of the Revised Code. 4663
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Sec. 3772.26. (A) Each of the four casino facilities shall be 4665
subject to all applicable state laws and local ordinances related 4666
to health and building codes, or any related requirements and 4667
provisions. Notwithstanding the foregoing, no local zoning, land 4668
use laws, subdivision regulations or similar provisions shall 4669
prohibit the development or operation of the four casino 4670
facilities, or casino gaming set forth herein, provided that no 4671
casino facility shall be located in a district zoned exclusively 4672
residential as of January 1, 2009. 4673

(B) No municipal corporation or other political subdivision 4674
in which a casino facility is located shall be required to provide 4675
or improve infrastructure, appropriate property, or otherwise take 4676
any affirmative legislative or administrative action to assist 4677
development or operation of a casino facility, regardless of the 4678
source of funding but if such action is essential to the 4679
development or operation of a casino facility, the municipal 4680
corporation or other political subdivision may charge the casino 4681
operator for any costs incurred for such action. 4682

Sec. 3772.27. Each initial licensed casino operator of each 4683
of the four casino facilities shall make an initial investment of 4684
at least two hundred fifty million dollars for the development of 4685
each casino facility. 4686

Sec. 3772.28. (A) A casino operator shall not enter into a 4687
debt transaction without the approval of the commission. The 4688
casino operator shall submit, in writing, a request for approval 4689
of a debt transaction that contains at least the following 4690
information: 4691

(1) The names and addresses of all parties to the debt 4692
transaction; 4693

(2) The amount of the funds involved; 4694

<u>(3) The type of debt transaction;</u>	4695
<u>(4) The source of the funds to be obtained;</u>	4696
<u>(5) All sources of collateral;</u>	4697
<u>(6) The purpose of the debt transaction;</u>	4698
<u>(7) The terms of the debt transaction;</u>	4699
<u>(8) Any other information deemed necessary by the commission.</u>	4700
<u>(B) As used in this section, "debt transaction" means a</u>	4701
<u>transaction by a casino operator concerning a casino facility</u>	4702
<u>totaling five hundred thousand dollars or more in which a casino</u>	4703
<u>operator acquires debt, including bank financing, private debt</u>	4704
<u>offerings, and any other transaction that results in the</u>	4705
<u>encumbrance of assets.</u>	4706
<u>Sec. 3772.29. All shipments of gaming supplies, devices, and</u>	4707
<u>equipment, including slot machines, into this state are exempt</u>	4708
<u>from section (2) of "An Act to Prohibit Transportation of Gambling</u>	4709
<u>Devices in Interstate and Foreign Commerce," 64 Stat. 1134, 15</u>	4710
<u>U.S.C. 1171-1177.</u>	4711
<u>Sec. 3772.30. (A) If any person violates this chapter or a</u>	4712
<u>rule adopted thereunder, the attorney general has a cause of</u>	4713
<u>action to restrain the violation. Such an action is a civil</u>	4714
<u>action, governed by the Rules of Civil Procedure. Upon receiving a</u>	4715
<u>request from the commission or the executive director, the</u>	4716
<u>attorney general shall commence and prosecute such an action to</u>	4717
<u>completion. The court shall give priority to such an action over</u>	4718
<u>all other civil actions. Such an action does not preclude an</u>	4719
<u>administrative or criminal proceeding on the same facts.</u>	4720
<u>(B) The attorney general may enter into agreements with any</u>	4721
<u>state or local law enforcement agency to carry out its duties.</u>	4722
<u>(C) A sheriff, chief of police, and prosecuting attorney</u>	4723

shall furnish to the commission, on prescribed forms, all 4724
information obtained during the course of any substantial 4725
investigation or prosecution if it appears a violation of this 4726
chapter has occurred. Any such information is not a public record, 4727
as defined in section 149.43 of the Revised Code, until such 4728
information would otherwise become a public record. 4729

Sec. 3772.31. (A) The commission, by and through the 4730
executive director of the commission and as required under section 4731
125.05 of the Revised Code, may enter into contracts necessary to 4732
ensure the proper operation and reporting of all casino gaming 4733
authorized under this chapter. The commission may determine it to 4734
be necessary and adopt rules to authorize a central system. The 4735
system shall be operated by or under the commission's control. If 4736
the commission determines that a central system is necessary and 4737
adopts rules authorizing a central system, casino operators shall 4738
be responsible for the costs of the central system as it relates 4739
to casino facilities. 4740

(B) The commission shall certify independent testing 4741
laboratories to scientifically test and technically evaluate all 4742
slot machines, mechanical, electromechanical, or electronic table 4743
games, slot accounting systems, and other electronic gaming 4744
equipment for compliance with this chapter. The certified 4745
independent testing laboratories shall be accredited by a national 4746
accreditation body. The commission shall certify an independent 4747
testing laboratory if it is competent and qualified to 4748
scientifically test and evaluate electronic gaming equipment for 4749
compliance with this chapter and to otherwise perform the 4750
functions assigned to an independent testing laboratory under this 4751
chapter. An independent testing laboratory shall not be owned or 4752
controlled by, or have any interest in, a gaming-related vendor of 4753
electronic gaming equipment. The commission shall prepare a list 4754
of certified independent testing laboratories from which 4755

independent testing laboratories shall be chosen for all purposes 4756
under this chapter. 4757

Sec. 3772.32. (A) As used in this section, "conservator" 4758
means a person appointed by a court of common pleas as a fiduciary 4759
to temporarily manage and control a casino facility. 4760

(B) The commission shall adopt rules under Chapter 119. of 4761
the Revised Code relating to the administration of a casino 4762
facility by a conservator. 4763

(C) The commission may petition the court of common pleas of 4764
the county in which the casino facility is located for appointment 4765
by the court of a conservator to manage and control the casino 4766
facility if any of the following occurs: 4767

(1) The commission revokes the casino operator's license. 4768

(2) The commission declines to renew the casino operator's 4769
license. 4770

(3) The commission suspends a casino operator's license for 4771
more than one hundred twenty days. 4772

(4) A proposed buyer is denied a casino operator's license, 4773
and the licensed casino operator is unable or unwilling to retain 4774
ownership or control of the casino facility. 4775

(5) A licensed casino operator agrees in writing to 4776
relinquish control of a casino facility to a conservator. 4777

(6) A natural disaster or bankruptcy halts operations at a 4778
casino facility. 4779

This division does not apply if the casino facility for which 4780
a casino license has been issued has not been in operation and 4781
open to the public. 4782

(D)(1) The petition shall contain the names of two or more 4783
persons who the commission believes are suitable and qualified to 4784

manage and control the casino facility and are available for 4785
appointment as a conservator. 4786

(2) Upon receipt of the petition, the court shall appoint as 4787
conservator of the casino facility a person who is named in the 4788
petition. The court shall immediately notify the commission of the 4789
appointment. Upon receipt of notice from the court, the commission 4790
shall immediately notify the casino operator and the conservator. 4791

(3) The court that appoints the conservator shall set 4792
reasonable compensation, out of the revenue of the casino 4793
facility, for the services, costs, and expenses of the conservator 4794
and for any other persons whom the conservator may engage to aid 4795
the conservator in performing the conservator's duties. 4796

(E) A conservator is subject to Chapter 3772. of the Revised 4797
Code and any rules adopted under that chapter as if the 4798
conservator were a licensed casino operator. 4799

(F) A conservator shall be deemed to be a licensed casino 4800
operator and may perform all acts that the conservator is required 4801
or permitted to perform without approval or other action. 4802

(G) The conservator shall take immediately into possession 4803
all property of the casino facility, including its money, 4804
accounts, books, records, and evidences of debts owed to the 4805
casino operator, and shall continue the business of the casino 4806
facility. 4807

(H) A conservator shall file with the commission reports on 4808
the administration of the casino facility in such form and at such 4809
intervals as the commission may prescribe. 4810

(I)(1) If at any time the court finds that a conservator is 4811
not qualified or available to serve as conservator, the court 4812
shall request from the commission the names of two or more persons 4813
who the commission believes are suitable and qualified to manage 4814
and control a casino facility and are available to serve as a 4815

conservator. 4816

(2) The commission may, at any time after the appointment of 4817
a conservator, petition the court for the removal of the 4818
conservator and the appointment of a new conservator or for the 4819
termination of the conservator. 4820

(J) A conservator shall, before assuming the conservator's 4821
duties, execute and file a bond for the faithful performance of 4822
the conservator's duties payable to the commission with such 4823
surety or sureties and in such form as the commission approves and 4824
in such amount as the commission prescribes. 4825

(K) The commission shall require that the former casino 4826
operator purchase liability insurance, in an amount determined by 4827
the commission, to protect a conservator from liability for any 4828
acts or omissions of the conservator occurring during the duration 4829
of the conservatorship that are reasonably related to, and within 4830
the scope of, the conservator's duties. 4831

(L)(1) The former licensed casino operator has one hundred 4832
eighty days after the date on which the conservator is appointed 4833
to sell the casino facility to another person who satisfies the 4834
requirements of this chapter for obtaining a casino operator's 4835
license and is approved by the commission. 4836

(2) If the person is unable to sell the casino facility in 4837
the time required by division (L)(1) of this section, the 4838
conservator may take any action necessary to sell the casino 4839
facility to another person who satisfies the requirements of this 4840
chapter for obtaining a casino operator's license and is approved 4841
by the commission. 4842

(M) The commission shall direct the court of common pleas to 4843
discontinue a conservatorship when any of the following occurs: 4844

(1) The commission determines that the cause for which the 4845
conservatorship was instituted no longer exists. 4846

(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. 4847
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(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. 4850
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Sec. 3772.33. The provisions of law contained in this chapter, and their applications, constitute a unity. If any provision of law contained in this chapter, or if any application of any provision of law contained in this chapter, is held invalid by a final nonappealable order or judgment, then all other provisions of law contained in this chapter and their applications also are invalid. 4854
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Sec. 3772.99. (A) The commission shall levy and collect penalties for noncriminal violations of this chapter. Moneys collected from such penalty levies shall be credited to the general revenue fund. 4861
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(B) If a licensed casino operator, management company, holding company, gaming-related vendor, or key employee violates this chapter or engages in a fraudulent act, the commission may suspend or revoke the license and may do either or both of the following: 4865
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(1) Suspend, revoke, or restrict the casino gaming operations of a casino operator; 4870
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(2) Require the removal of a management company, key employee, or discontinuance of services from a gaming-related vendor. 4872
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(C) The commission shall impose civil penalties against a person who violates this chapter under the penalties adopted by 4875
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commission rule and approved by the joint committee on gaming and 4877
wagering. 4878

(D) A person who knowingly or intentionally does any of the 4879
following commits a misdemeanor of the first degree on the first 4880
offense and a felony of the fifth degree for a subsequent offense: 4881

(1) Makes a false statement on an application submitted under 4882
this chapter; 4883

(2) Permits a person less than twenty-one years of age to 4884
make a wager; 4885

(3) Aids, induces, or causes a person less than twenty-one 4886
years of age who is not an employee of the casino gaming operation 4887
to enter or attempt to enter a casino facility; 4888

(4) Enters or attempts to enter a casino facility while under 4889
twenty-one years of age, unless the person enters a designated 4890
area as described in section 3772.24 of the Revised Code; 4891

(5) Wagers or accepts a wager at a location other than a 4892
casino facility; 4893

(6) Is a casino operator or employee and participates in 4894
casino gaming other than as part of operation or employment. 4895

(E) A person who knowingly or intentionally does any of the 4896
following commits a felony of the fifth degree on a first offense 4897
and a felony of the fourth degree for a subsequent offense. If the 4898
person is a licensee under this chapter, the commission shall 4899
revoke the person's license after the first offense. 4900

(1) Offers, promises, or gives anything of value or benefit 4901
to a person who is connected with the casino operator, management 4902
company, holding company, or gaming-related vendor, including 4903
their officers and employees, under an agreement to influence or 4904
with the intent to influence the actions of the person to whom the 4905
offer, promise, or gift was made in order to affect or attempt to 4906

affect the outcome of a casino game or an official action of a 4907
commission member; 4908

(2) Solicits, accepts, or receives a promise of anything of 4909
value or benefit while the person is connected with a casino, 4910
including an officer or employee of a casino operator, management 4911
company, or gaming-related vendor, under an agreement to influence 4912
or with the intent to influence the actions of the person to 4913
affect or attempt to affect the outcome of a casino game or an 4914
official action of a commission member; 4915

(3) Uses or possesses with the intent to use a device to 4916
assist in projecting the outcome of the game, keeping track of the 4917
cards played, analyzing the probability of the occurrence of an 4918
event relating to the casino game, or analyzing the strategy for 4919
playing or betting to be used in the game, except as permitted by 4920
the commission; 4921

(4) Cheats at a casino game; 4922

(5) Manufactures, sells, or distributes any cards, chips, 4923
dice, game, or device that is intended to be used to violate this 4924
chapter; 4925

(6) Alters or misrepresents the outcome of a casino game on 4926
which wagers have been made after the outcome is made sure but 4927
before the outcome is revealed to the players; 4928

(7) Places a wager on the outcome of a casino game after 4929
acquiring knowledge that is not available to all players and 4930
concerns the outcome of the casino game that is the subject of the 4931
wager; 4932

(8) Aids a person in acquiring the knowledge described in 4933
division (E)(7) of this section for the purpose of placing a wager 4934
contingent on the outcome of a casino game; 4935

(9) Claims, collects, takes, or attempts to claim, collect, 4936

or take money or anything of value in or from a casino game with 4937
the intent to defraud or without having made a wager contingent on 4938
winning a casino game; 4939

(10) Claims, collects, or takes an amount of money or thing 4940
of value of greater value than the amount won in a casino game; 4941

(11) Uses or possesses counterfeit chips or tokens in or for 4942
use in a casino game; 4943

(12) Possesses a key or device designed for opening, 4944
entering, or affecting the operation of a casino game, drop box, 4945
or an electronic or a mechanical device connected with the casino 4946
game or removing coins, tokens, chips, or other contents of a 4947
casino game. This division does not apply to a casino operator, 4948
management company, or gaming-related vendor or their agents and 4949
employees in the course of agency or employment. 4950

(13) Possesses materials used to manufacture a slug or device 4951
intended to be used in a manner that violates this chapter; 4952

(14) Operates a casino gaming operation in which wagering is 4953
conducted or is to be conducted in a manner other than the manner 4954
required under this chapter. 4955

(F) The possession of more than one of the devices described 4956
in division (E)(11), (12), or (13) of this section creates a 4957
rebuttable presumption that the possessor intended to use the 4958
devices for cheating. 4959

(G) A person who is convicted of a felony described in this 4960
chapter may be barred for life from entering a casino facility by 4961
the commission. 4962

Sec. 3793.02. (A) The department of alcohol and drug 4963
addiction services shall promote, assist in developing, and 4964
coordinate or conduct programs of education and research for the 4965
prevention of alcohol and drug addiction, the prevention of 4966

gambling addiction, the treatment, including intervention, of 4967
alcoholics and persons who abuse drugs of abuse, including 4968
anabolic steroids, and the treatment, including intervention, of 4969
persons with gambling addictions. Programs established by the 4970
department shall include abstinence-based prevention and treatment 4971
programs. 4972

(B) In addition to the other duties prescribed by this 4973
chapter, the department shall do all of the following: 4974

(1) Promote and coordinate efforts in the provision of 4975
alcohol and drug addiction services and of gambling addiction 4976
services by other state agencies, as defined in section 1.60 of 4977
the Revised Code; courts; hospitals; clinics; physicians in 4978
private practice; public health authorities; boards of alcohol, 4979
drug addiction, and mental health services; alcohol and drug 4980
addiction programs; law enforcement agencies; gambling addiction 4981
programs; and related groups; 4982

(2) Provide for education and training in prevention, 4983
diagnosis, treatment, and control of alcohol and drug addiction 4984
and of gambling addiction for medical students, physicians, 4985
nurses, social workers, professional counselors, psychologists, 4986
and other persons who provide alcohol and drug addiction services 4987
or gambling addiction services; 4988

(3) Provide training and consultation for persons who 4989
supervise alcohol and drug addiction programs and facilities or 4990
gambling addiction programs and facilities; 4991

(4) Develop measures for evaluating the effectiveness of 4992
alcohol and drug addiction services, including services that use 4993
methadone treatment, and of gambling addiction services, and for 4994
increasing the accountability of alcohol and drug addiction 4995
programs and of gambling addiction programs; 4996

(5) Provide to each court of record, and biennially update, a list of the treatment and education programs within that court's jurisdiction that the court may require an offender, sentenced pursuant to section 4511.19 of the Revised Code, to attend;

(6) Make the warning sign described in sections 3313.752, 3345.41, and 3707.50 of the Revised Code available on the department's internet web site;

(7) Provide a program of gambling addiction services on behalf of the state lottery commission, pursuant to an agreement entered into with the director of the commission under division (K) of section 3770.02 of the Revised Code, and provide a program of gambling and addiction services on behalf of the Ohio casino control commission, under an agreement entered into with the executive director of the commission under section 3772.062 of the Revised Code. Under Section 6(C)(3) of Article XV, Ohio Constitution, the department may enter into agreements with local alcohol, drug addiction, and mental health service districts that are authorized and operating in this state, including with such districts of counties in which a casino facility is not located, and nonprofit organizations to provide gambling and addiction services and substance abuse services, and with state institutions of higher education or private nonprofit institutions that possess a certificate of authorization issued under Chapter 1713. of the Revised Code to perform related research.

(C) The department may accept and administer grants from public or private sources for carrying out any of the duties enumerated in this section.

(D) Pursuant to Chapter 119. of the Revised Code, the department shall adopt a rule defining the term "intervention" as it is used in this chapter in connection with alcohol and drug addiction services and in connection with gambling addiction services. The department may adopt other rules as necessary to

implement the requirements of this chapter. 5029

Sec. 3793.032. The director of alcohol and drug addiction 5030
services shall administer the problem casino gambling and 5031
addictions fund. The director shall use the money in the fund to 5032
support programs that provide gambling addiction services, alcohol 5033
and drug addiction programs that provide alcohol and drug 5034
addiction services, other programs that relate to gambling 5035
addiction and substance abuse, and research that relates to 5036
gambling addiction and substance abuse. Treatment services 5037
provided under programs supported by money in the fund under this 5038
section shall be services that are provided by alcohol and drug 5039
addiction treatment programs certified by the department of 5040
alcohol and drug addiction services or provided by counselors who 5041
are certified by the department. Prevention services provided 5042
under programs supported by money in the fund under this section 5043
shall be services that are provided by alcohol and drug addiction 5044
prevention programs certified by the department of alcohol and 5045
drug addiction services. 5046

The director shall prepare an annual report describing the 5047
use of the fund for these purposes. The director shall submit the 5048
report to the Ohio casino control commission, the speaker and 5049
minority leader of the house of representatives, the president and 5050
minority leader of the senate, the governor, and the joint 5051
committee on gaming and wagering. 5052

Sec. 4301.355. (A) If a petition is filed under section 5053
4301.333 of the Revised Code for the submission of the question or 5054
questions set forth in this section, it shall be held in the 5055
precinct as ordered by the board of elections under that section. 5056
The expense of holding the election shall be charged to the 5057
municipal corporation or township of which the precinct is a part. 5058

(B) At the election, one or more of the following questions, 5059
as designated in a valid petition, shall be submitted to the 5060
electors of the precinct: 5061

(1) "Shall the sale of (insert beer, wine and 5062
mixed beverages, or spirituous liquor) be permitted by 5063
(insert name of applicant, liquor permit holder, or liquor agency 5064
store, including trade or fictitious name under which applicant 5065
for, or holder of, liquor permit or liquor agency store either 5066
intends to do, or does, business at the particular location), an 5067
..... (insert "applicant for" or "holder of" or "operator 5068
of") a (insert class name of liquor permit or permits 5069
followed by the words "liquor permit(s)" or, if appropriate, the 5070
words "liquor agency store for the State of Ohio"), who is engaged 5071
in the business of (insert general nature of the 5072
business in which applicant or liquor permit holder is engaged or 5073
will be engaged in at the particular location, as described in the 5074
petition) at (insert address of the particular location 5075
within the precinct as set forth in the petition) in this 5076
precinct?" 5077

(2) "Shall the sale of (insert beer, wine and 5078
mixed beverages, or spirituous liquor) be permitted for sale on 5079
Sunday between the hours of (insert "ten a.m. and 5080
midnight" or " eleven a.m. and midnight") by (insert 5081
name of applicant, liquor permit holder, or liquor agency store, 5082
including trade or fictitious name under which applicant for, or 5083
holder of, liquor permit or liquor agency store either intends to 5084
do, or does, business at the particular location), an 5085
(insert "applicant for a D-6 liquor permit," "holder of a D-6 5086
liquor permit," "applicant for or holder of an A-1-A, A-2, A-3a, 5087
C-1, C-2x, D-1, D-2x, D-3, D-3x, D-4, D-5, D-5b, D-5c, D-5e, D-5f, 5088
D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, or D-7 5089
liquor permit," if only the approval of beer sales is sought, or 5090

"liquor agency store") who is engaged in the business of 5091
..... (insert general nature of the business in which 5092
applicant or liquor permit holder is engaged or will be engaged in 5093
at the particular location, as described in the petition) at 5094
..... (insert address of the particular location within the 5095
precinct) in this precinct?" 5096

(C) The board of elections shall furnish printed ballots at 5097
the election as provided under section 3505.06 of the Revised 5098
Code, except that a separate ballot shall be used for the election 5099
under this section. The question set forth in this section shall 5100
be printed on each ballot, and the board shall insert in the 5101
question appropriate words to complete it. Votes shall be cast as 5102
provided under section 3505.06 of the Revised Code. 5103

Sec. 4301.62. (A) As used in this section: 5104

(1) "Chauffeured limousine" means a vehicle registered under 5105
section 4503.24 of the Revised Code. 5106

(2) "Street," "highway," and "motor vehicle" have the same 5107
meanings as in section 4511.01 of the Revised Code. 5108

(B) No person shall have in the person's possession an opened 5109
container of beer or intoxicating liquor in any of the following 5110
circumstances: 5111

(1) In a state liquor store; 5112

(2) Except as provided in division (C) of this section, on 5113
the premises of the holder of any permit issued by the division of 5114
liquor control; 5115

(3) In any other public place; 5116

(4) Except as provided in division (D) or (E) of this 5117
section, while operating or being a passenger in or on a motor 5118
vehicle on any street, highway, or other public or private 5119
property open to the public for purposes of vehicular travel or 5120

parking; 5121

(5) Except as provided in division (D) or (E) of this 5122
section, while being in or on a stationary motor vehicle on any 5123
street, highway, or other public or private property open to the 5124
public for purposes of vehicular travel or parking. 5125

(C)(1) A person may have in the person's possession an opened 5126
container of any of the following: 5127

(a) Beer or intoxicating liquor that has been lawfully 5128
purchased for consumption on the premises where bought from the 5129
holder of an A-1-A, A-2, A-3a, D-1, D-2, D-3, D-3a, D-4, D-4a, 5130
D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, 5131
D-5k, D-5l, D-5m, D-5n, D-5o, D-7, D-8, E, F, F-2, F-5, F-7, or 5132
F-8 permit; 5133

(b) Beer, wine, or mixed beverages served for consumption on 5134
the premises by the holder of an F-3 permit or wine served for 5135
consumption on the premises by the holder of an F-4 or F-6 permit; 5136

(c) Beer or intoxicating liquor consumed on the premises of a 5137
convention facility as provided in section 4303.201 of the Revised 5138
Code; 5139

(d) Beer or intoxicating liquor to be consumed during 5140
tastings and samplings approved by rule of the liquor control 5141
commission. 5142

(2) A person may have in the person's possession on an F 5143
liquor permit premises an opened container of beer or intoxicating 5144
liquor that was not purchased from the holder of the F permit if 5145
the premises for which the F permit is issued is a music festival 5146
and the holder of the F permit grants permission for that 5147
possession on the premises during the period for which the F 5148
permit is issued. As used in this division, "music festival" means 5149
a series of outdoor live musical performances, extending for a 5150
period of at least three consecutive days and located on an area 5151

of land of at least forty acres. 5152

(3)(a) A person may have in the person's possession on a D-2 5153
liquor permit premises an opened or unopened container of wine 5154
that was not purchased from the holder of the D-2 permit if the 5155
premises for which the D-2 permit is issued is an outdoor 5156
performing arts center, the person is attending an orchestral 5157
performance, and the holder of the D-2 permit grants permission 5158
for the possession and consumption of wine in certain 5159
predesignated areas of the premises during the period for which 5160
the D-2 permit is issued. 5161

(b) As used in division (C)(3)(a) of this section: 5162

(i) "Orchestral performance" means a concert comprised of a 5163
group of not fewer than forty musicians playing various musical 5164
instruments. 5165

(ii) "Outdoor performing arts center" means an outdoor 5166
performing arts center that is located on not less than eight 5167
hundred acres of land and that is open for performances from the 5168
first day of April to the last day of October of each year. 5169

(4) A person may have in the person's possession an opened or 5170
unopened container of beer or intoxicating liquor at an outdoor 5171
location at which the person is attending an orchestral 5172
performance as defined in division (C)(3)(b)(i) of this section if 5173
the person with supervision and control over the performance 5174
grants permission for the possession and consumption of beer or 5175
intoxicating liquor in certain predesignated areas of that outdoor 5176
location. 5177

(D) This section does not apply to a person who pays all or a 5178
portion of the fee imposed for the use of a chauffeured limousine 5179
pursuant to a prearranged contract, or the guest of the person, 5180
when all of the following apply: 5181

(1) The person or guest is a passenger in the limousine. 5182

(2) The person or guest is located in the limousine, but is 5183
not occupying a seat in the front compartment of the limousine 5184
where the operator of the limousine is located. 5185

(3) The limousine is located on any street, highway, or other 5186
public or private property open to the public for purposes of 5187
vehicular travel or parking. 5188

(E) An opened bottle of wine that was purchased from the 5189
holder of a permit that authorizes the sale of wine for 5190
consumption on the premises where sold is not an opened container 5191
for the purposes of this section if both of the following apply: 5192

(1) The opened bottle of wine is securely resealed by the 5193
permit holder or an employee of the permit holder before the 5194
bottle is removed from the premises. The bottle shall be secured 5195
in such a manner that it is visibly apparent if the bottle has 5196
been subsequently opened or tampered with. 5197

(2) The opened bottle of wine that is resealed in accordance 5198
with division (E)(1) of this section is stored in the trunk of a 5199
motor vehicle or, if the motor vehicle does not have a trunk, 5200
behind the last upright seat or in an area not normally occupied 5201
by the driver or passengers and not easily accessible by the 5202
driver. 5203

Sec. 4303.181. (A) Permit D-5a may be issued either to the 5204
owner or operator of a hotel or motel that is required to be 5205
licensed under section 3731.03 of the Revised Code, that contains 5206
at least fifty rooms for registered transient guests or is owned 5207
by a state institution of higher education as defined in section 5208
3345.011 of the Revised Code or a private college or university, 5209
and that qualifies under the other requirements of this section, 5210
or to the owner or operator of a restaurant specified under this 5211
section, to sell beer and any intoxicating liquor at retail, only 5212
by the individual drink in glass and from the container, for 5213

consumption on the premises where sold, and to registered guests 5214
in their rooms, which may be sold by means of a controlled access 5215
alcohol and beverage cabinet in accordance with division (B) of 5216
section 4301.21 of the Revised Code; and to sell the same products 5217
in the same manner and amounts not for consumption on the premises 5218
as may be sold by holders of D-1 and D-2 permits. The premises of 5219
the hotel or motel shall include a retail food establishment or a 5220
food service operation licensed pursuant to Chapter 3717. of the 5221
Revised Code that operates as a restaurant for purposes of this 5222
chapter and that is affiliated with the hotel or motel and within 5223
or contiguous to the hotel or motel, and that serves food within 5224
the hotel or motel, but the principal business of the owner or 5225
operator of the hotel or motel shall be the accommodation of 5226
transient guests. In addition to the privileges authorized in this 5227
division, the holder of a D-5a permit may exercise the same 5228
privileges as the holder of a D-5 permit. 5229

The owner or operator of a hotel, motel, or restaurant who 5230
qualified for and held a D-5a permit on August 4, 1976, may, if 5231
the owner or operator held another permit before holding a D-5a 5232
permit, either retain a D-5a permit or apply for the permit 5233
formerly held, and the division of liquor control shall issue the 5234
permit for which the owner or operator applies and formerly held, 5235
notwithstanding any quota. 5236

A D-5a permit shall not be transferred to another location. 5237
No quota restriction shall be placed on the number of D-5a permits 5238
that may be issued. 5239

The fee for this permit is two thousand three hundred 5240
forty-four dollars. 5241

(B) Permit D-5b may be issued to the owner, operator, tenant, 5242
lessee, or occupant of an enclosed shopping center to sell beer 5243
and intoxicating liquor at retail, only by the individual drink in 5244
glass and from the container, for consumption on the premises 5245

where sold; and to sell the same products in the same manner and amount not for consumption on the premises as may be sold by holders of D-1 and D-2 permits. In addition to the privileges authorized in this division, the holder of a D-5b permit may exercise the same privileges as a holder of a D-5 permit.

A D-5b permit shall not be transferred to another location.

One D-5b permit may be issued at an enclosed shopping center containing at least two hundred twenty-five thousand, but less than four hundred thousand, square feet of floor area.

Two D-5b permits may be issued at an enclosed shopping center containing at least four hundred thousand square feet of floor area. No more than one D-5b permit may be issued at an enclosed shopping center for each additional two hundred thousand square feet of floor area or fraction of that floor area, up to a maximum of five D-5b permits for each enclosed shopping center. The number of D-5b permits that may be issued at an enclosed shopping center shall be determined by subtracting the number of D-3 and D-5 permits issued in the enclosed shopping center from the number of D-5b permits that otherwise may be issued at the enclosed shopping center under the formulas provided in this division. Except as provided in this section, no quota shall be placed on the number of D-5b permits that may be issued. Notwithstanding any quota provided in this section, the holder of any D-5b permit first issued in accordance with this section is entitled to its renewal in accordance with section 4303.271 of the Revised Code.

The holder of a D-5b permit issued before April 4, 1984, whose tenancy is terminated for a cause other than nonpayment of rent, may return the D-5b permit to the division of liquor control, and the division shall cancel that permit. Upon cancellation of that permit and upon the permit holder's payment of taxes, contributions, premiums, assessments, and other debts owing or accrued upon the date of cancellation to this state and

its political subdivisions and a filing with the division of a 5278
certification of that payment, the division shall issue to that 5279
person either a D-5 permit, or a D-1, a D-2, and a D-3 permit, as 5280
that person requests. The division shall issue the D-5 permit, or 5281
the D-1, D-2, and D-3 permits, even if the number of D-1, D-2, 5282
D-3, or D-5 permits currently issued in the municipal corporation 5283
or in the unincorporated area of the township where that person's 5284
proposed premises is located equals or exceeds the maximum number 5285
of such permits that can be issued in that municipal corporation 5286
or in the unincorporated area of that township under the 5287
population quota restrictions contained in section 4303.29 of the 5288
Revised Code. Any D-1, D-2, D-3, or D-5 permit so issued shall not 5289
be transferred to another location. If a D-5b permit is canceled 5290
under the provisions of this paragraph, the number of D-5b permits 5291
that may be issued at the enclosed shopping center for which the 5292
D-5b permit was issued, under the formula provided in this 5293
division, shall be reduced by one if the enclosed shopping center 5294
was entitled to more than one D-5b permit under the formula. 5295

The fee for this permit is two thousand three hundred 5296
forty-four dollars. 5297

(C) Permit D-5c may be issued to the owner or operator of a 5298
retail food establishment or a food service operation licensed 5299
pursuant to Chapter 3717. of the Revised Code that operates as a 5300
restaurant for purposes of this chapter and that qualifies under 5301
the other requirements of this section to sell beer and any 5302
intoxicating liquor at retail, only by the individual drink in 5303
glass and from the container, for consumption on the premises 5304
where sold, and to sell the same products in the same manner and 5305
amounts not for consumption on the premises as may be sold by 5306
holders of D-1 and D-2 permits. In addition to the privileges 5307
authorized in this division, the holder of a D-5c permit may 5308
exercise the same privileges as the holder of a D-5 permit. 5309

To qualify for a D-5c permit, the owner or operator of a 5310
retail food establishment or a food service operation licensed 5311
pursuant to Chapter 3717. of the Revised Code that operates as a 5312
restaurant for purposes of this chapter, shall have operated the 5313
restaurant at the proposed premises for not less than twenty-four 5314
consecutive months immediately preceding the filing of the 5315
application for the permit, have applied for a D-5 permit no later 5316
than December 31, 1988, and appear on the division's quota waiting 5317
list for not less than six months immediately preceding the filing 5318
of the application for the permit. In addition to these 5319
requirements, the proposed D-5c permit premises shall be located 5320
within a municipal corporation and further within an election 5321
precinct that, at the time of the application, has no more than 5322
twenty-five per cent of its total land area zoned for residential 5323
use. 5324

A D-5c permit shall not be transferred to another location. 5325
No quota restriction shall be placed on the number of such permits 5326
that may be issued. 5327

Any person who has held a D-5c permit for at least two years 5328
may apply for a D-5 permit, and the division of liquor control 5329
shall issue the D-5 permit notwithstanding the quota restrictions 5330
contained in section 4303.29 of the Revised Code or in any rule of 5331
the liquor control commission. 5332

The fee for this permit is one thousand five hundred 5333
sixty-three dollars. 5334

(D) Permit D-5d may be issued to the owner or operator of a 5335
retail food establishment or a food service operation licensed 5336
pursuant to Chapter 3717. of the Revised Code that operates as a 5337
restaurant for purposes of this chapter and that is located at an 5338
airport operated by a board of county commissioners pursuant to 5339
section 307.20 of the Revised Code, at an airport operated by a 5340
port authority pursuant to Chapter 4582. of the Revised Code, or 5341

at an airport operated by a regional airport authority pursuant to 5342
Chapter 308. of the Revised Code. The holder of a D-5d permit may 5343
sell beer and any intoxicating liquor at retail, only by the 5344
individual drink in glass and from the container, for consumption 5345
on the premises where sold, and may sell the same products in the 5346
same manner and amounts not for consumption on the premises where 5347
sold as may be sold by the holders of D-1 and D-2 permits. In 5348
addition to the privileges authorized in this division, the holder 5349
of a D-5d permit may exercise the same privileges as the holder of 5350
a D-5 permit. 5351

A D-5d permit shall not be transferred to another location. 5352
No quota restrictions shall be placed on the number of such 5353
permits that may be issued. 5354

The fee for this permit is two thousand three hundred 5355
forty-four dollars. 5356

(E) Permit D-5e may be issued to any nonprofit organization 5357
that is exempt from federal income taxation under the "Internal 5358
Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as 5359
amended, or that is a charitable organization under any chapter of 5360
the Revised Code, and that owns or operates a riverboat that meets 5361
all of the following: 5362

(1) Is permanently docked at one location; 5363

(2) Is designated as an historical riverboat by the Ohio 5364
historical society; 5365

(3) Contains not less than fifteen hundred square feet of 5366
floor area; 5367

(4) Has a seating capacity of fifty or more persons. 5368

The holder of a D-5e permit may sell beer and intoxicating 5369
liquor at retail, only by the individual drink in glass and from 5370
the container, for consumption on the premises where sold. 5371

A D-5e permit shall not be transferred to another location. 5372
No quota restriction shall be placed on the number of such permits 5373
that may be issued. The population quota restrictions contained in 5374
section 4303.29 of the Revised Code or in any rule of the liquor 5375
control commission shall not apply to this division, and the 5376
division shall issue a D-5e permit to any applicant who meets the 5377
requirements of this division. However, the division shall not 5378
issue a D-5e permit if the permit premises or proposed permit 5379
premises are located within an area in which the sale of 5380
spirituous liquor by the glass is prohibited. 5381

The fee for this permit is one thousand two hundred nineteen 5382
dollars. 5383

(F) Permit D-5f may be issued to the owner or operator of a 5384
retail food establishment or a food service operation licensed 5385
under Chapter 3717. of the Revised Code that operates as a 5386
restaurant for purposes of this chapter and that meets all of the 5387
following: 5388

(1) It contains not less than twenty-five hundred square feet 5389
of floor area. 5390

(2) It is located on or in, or immediately adjacent to, the 5391
shoreline of, a navigable river. 5392

(3) It provides docking space for twenty-five boats. 5393

(4) It provides entertainment and recreation, provided that 5394
not less than fifty per cent of the business on the permit 5395
premises shall be preparing and serving meals for a consideration. 5396

In addition, each application for a D-5f permit shall be 5397
accompanied by a certification from the local legislative 5398
authority that the issuance of the D-5f permit is not inconsistent 5399
with that political subdivision's comprehensive development plan 5400
or other economic development goal as officially established by 5401
the local legislative authority. 5402

The holder of a D-5f permit may 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.

A D-5f permit shall not be transferred to another location.

The division of liquor control shall not issue a D-5f permit if the permit premises or proposed permit premises are located within an area in which the sale of spirituous liquor by the glass is prohibited.

A fee for this permit is two thousand three hundred forty-four dollars.

As used in this division, "navigable river" means a river that is also a "navigable water" as defined in the "Federal Power Act," 94 Stat. 770 (1980), 16 U.S.C. 796.

(G) Permit D-5g may be issued to a nonprofit corporation that is either the owner or the operator of a national professional sports museum. The holder of a D-5g 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. The holder of a D-5g permit shall sell no beer or intoxicating liquor for consumption on the premises where sold after one a.m. A D-5g permit shall not be transferred to another location. No quota restrictions shall be placed on the number of D-5g permits that may be issued. The fee for this permit is one thousand eight hundred seventy-five dollars.

(H)(1) Permit D-5h may be issued to any nonprofit organization that is exempt from federal income taxation under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as amended, that owns or operates any of the following:

(a) A fine arts museum, provided that the nonprofit organization has no less than one thousand five hundred bona fide members possessing full membership privileges;

(b) A community arts center. As used in division (H)(1)(b) of 5434
this section, "community arts center" means a facility that 5435
provides arts programming to the community in more than one arts 5436
discipline, including, but not limited to, exhibits of works of 5437
art and performances by both professional and amateur artists. 5438

(c) A community theater, provided that the nonprofit 5439
organization is a member of the Ohio arts council and the American 5440
community theatre association and has been in existence for not 5441
less than ten years. As used in division (H)(1)(c) of this 5442
section, "community theater" means a facility that contains at 5443
least one hundred fifty seats and has a primary function of 5444
presenting live theatrical performances and providing recreational 5445
opportunities to the community. 5446

(2) The holder of a D-5h permit may sell beer and any 5447
intoxicating liquor at retail, only by the individual drink in 5448
glass and from the container, for consumption on the premises 5449
where sold. The holder of a D-5h permit shall sell no beer or 5450
intoxicating liquor for consumption on the premises where sold 5451
after one a.m. A D-5h permit shall not be transferred to another 5452
location. No quota restrictions shall be placed on the number of 5453
D-5h permits that may be issued. 5454

(3) The fee for a D-5h permit is one thousand eight hundred 5455
seventy-five dollars. 5456

(I) Permit D-5i may be issued to the owner or operator of a 5457
retail food establishment or a food service operation licensed 5458
under Chapter 3717. of the Revised Code that operates as a 5459
restaurant for purposes of this chapter and that meets all of the 5460
following requirements: 5461

(1) It is located in a municipal corporation or a township 5462
with a population of one hundred thousand or less. 5463

(2) It has inside seating capacity for at least one hundred 5464

forty persons. 5465

(3) It has at least four thousand square feet of floor area. 5466

(4) It offers full-course meals, appetizers, and sandwiches. 5467

(5) Its receipts from beer and liquor sales, excluding wine 5468
sales, do not exceed twenty-five per cent of its total gross 5469
receipts. 5470

(6) It has at least one of the following characteristics: 5471

(a) The value of its real and personal property exceeds seven 5472
hundred twenty-five thousand dollars. 5473

(b) It is located on property that is owned or leased by the 5474
state or a state agency, and its owner or operator has 5475
authorization from the state or the state agency that owns or 5476
leases the property to obtain a D-5i permit. 5477

The holder of a D-5i permit may sell beer and any 5478
intoxicating liquor at retail, only by the individual drink in 5479
glass and from the container, for consumption on the premises 5480
where sold, and may sell the same products in the same manner and 5481
amounts not for consumption on the premises where sold as may be 5482
sold by the holders of D-1 and D-2 permits. The holder of a D-5i 5483
permit shall sell no beer or intoxicating liquor for consumption 5484
on the premises where sold after two-thirty a.m. In addition to 5485
the privileges authorized in this division, the holder of a D-5i 5486
permit may exercise the same privileges as the holder of a D-5 5487
permit. 5488

A D-5i permit shall not be transferred to another location. 5489
The division of liquor control shall not renew a D-5i permit 5490
unless the retail food establishment or food service operation for 5491
which it is issued continues to meet the requirements described in 5492
divisions (I)(1) to (6) of this section. No quota restrictions 5493
shall be placed on the number of D-5i permits that may be issued. 5494

The fee for the D-5i permit is two thousand three hundred 5495
forty-four dollars. 5496

(J)(1) Permit D-5j may be issued to the owner or the operator 5497
of a retail food establishment or a food service operation 5498
licensed under Chapter 3717. of the Revised Code to sell beer and 5499
intoxicating liquor at retail, only by the individual drink in 5500
glass and from the container, for consumption on the premises 5501
where sold and to sell beer and intoxicating liquor in the same 5502
manner and amounts not for consumption on the premises where sold 5503
as may be sold by the holders of D-1 and D-2 permits. The holder 5504
of a D-5j permit may exercise the same privileges, and shall 5505
observe the same hours of operation, as the holder of a D-5 5506
permit. 5507

(2) The D-5j permit shall be issued only within a community 5508
entertainment district that is designated under section 4301.80 of 5509
the Revised Code and that meets one of the following 5510
qualifications: 5511

(a) It is located in a municipal corporation with a 5512
population of at least one hundred thousand. 5513

(b) It is located in a municipal corporation with a 5514
population of at least twenty thousand, and either of the 5515
following applies: 5516

(i) It contains an amusement park the rides of which have 5517
been issued a permit by the department of agriculture under 5518
Chapter 1711. of the Revised Code. 5519

(ii) Not less than fifty million dollars will be invested in 5520
development and construction in the community entertainment 5521
district's area located in the municipal corporation. 5522

(c) It is located in a township with a population of at least 5523
forty thousand. 5524

(d) It is located in a municipal corporation with a population of at least ten thousand, and not less than seventy million dollars will be invested in development and construction in the community entertainment district's area located in the municipal corporation.

(e) It is located in a municipal corporation with a population of at least five thousand, and not less than one hundred million dollars will be invested in development and construction in the community entertainment district's area located in the municipal corporation.

(3) The location of a D-5j permit may be transferred only within the geographic boundaries of the community entertainment district in which it was issued and shall not be transferred outside the geographic boundaries of that district.

(4) Not more than one D-5j permit shall be issued within each community entertainment district for each five acres of land located within the district. Not more than fifteen D-5j permits may be issued within a single community entertainment district. Except as otherwise provided in division (J)(4) of this section, no quota restrictions shall be placed upon the number of D-5j permits that may be issued.

(5) The fee for a D-5j permit is two thousand three hundred forty-four dollars.

(K)(1) Permit D-5k may be issued to any nonprofit organization that is exempt from federal income taxation under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as amended, that is the owner or operator of a botanical garden recognized by the American association of botanical gardens and arboreta, and that has not less than twenty-five hundred bona fide members.

(2) The holder of a D-5k permit may sell beer and any

intoxicating liquor at retail, only by the individual drink in 5556
glass and from the container, on the premises where sold. 5557

(3) The holder of a D-5k permit shall sell no beer or 5558
intoxicating liquor for consumption on the premises where sold 5559
after one a.m. 5560

(4) A D-5k permit shall not be transferred to another 5561
location. 5562

(5) No quota restrictions shall be placed on the number of 5563
D-5k permits that may be issued. 5564

(6) The fee for the D-5k permit is one thousand eight hundred 5565
seventy-five dollars. 5566

(L)(1) Permit D-5l may be issued to the owner or the operator 5567
of a retail food establishment or a food service operation 5568
licensed under Chapter 3717. of the Revised Code to sell beer and 5569
intoxicating liquor at retail, only by the individual drink in 5570
glass and from the container, for consumption on the premises 5571
where sold and to sell beer and intoxicating liquor in the same 5572
manner and amounts not for consumption on the premises where sold 5573
as may be sold by the holders of D-1 and D-2 permits. The holder 5574
of a D-5l permit may exercise the same privileges, and shall 5575
observe the same hours of operation, as the holder of a D-5 5576
permit. 5577

(2) The D-5l permit shall be issued only to a premises that 5578
has gross annual receipts from the sale of food and meals that 5579
constitute not less than seventy-five per cent of its total gross 5580
annual receipts, that is located within a revitalization district 5581
that is designated under section 4301.81 of the Revised Code, that 5582
is located in a municipal corporation or township in which the 5583
number of D-5 permits issued equals or exceeds the number of those 5584
permits that may be issued in that municipal corporation or 5585
township under section 4303.29 of the Revised Code, and that is 5586

located in a county with a population of one hundred twenty-five 5587
thousand or less according to the population estimates certified 5588
by the department of development for calendar year 2006. 5589

(3) The location of a D-5l permit may be transferred only 5590
within the geographic boundaries of the revitalization district in 5591
which it was issued and shall not be transferred outside the 5592
geographic boundaries of that district. 5593

(4) Not more than one D-5l permit shall be issued within each 5594
revitalization district for each five acres of land located within 5595
the district. Not more than five D-5l permits may be issued within 5596
a single revitalization district. Except as otherwise provided in 5597
division (L)(4) of this section, no quota restrictions shall be 5598
placed upon the number of D-5l permits that may be issued. 5599

(5) The fee for a D-5l permit is two thousand three hundred 5600
forty-four dollars. 5601

(M) Permit D-5m may be issued to either the owner or the 5602
operator of a retail food establishment or food service operation 5603
licensed under Chapter 3717. of the Revised Code that operates as 5604
a restaurant for purposes of this chapter and that is located in, 5605
or affiliated with, a center for the preservation of wild animals 5606
as defined in section 4301.404 of the Revised Code, to sell beer 5607
and any intoxicating liquor at retail, only by the glass and from 5608
the container, for consumption on the premises where sold, and to 5609
sell the same products in the same manner and amounts not for 5610
consumption on the premises as may be sold by the holders of D-1 5611
and D-2 permits. In addition to the privileges authorized by this 5612
division, the holder of a D-5m permit may exercise the same 5613
privileges as the holder of a D-5 permit. 5614

A D-5m permit shall not be transferred to another location. 5615
No quota restrictions shall be placed on the number of D-5m 5616
permits that may be issued. The fee for a permit D-5m is two 5617

thousand three hundred forty-four dollars. 5618

(N) Permit D-5n shall be issued to either a casino operator 5619
or a casino management company licensed under Chapter 3772. of the 5620
Revised Code that operates a casino facility under that chapter, 5621
to sell beer and any intoxicating liquor at retail, only by the 5622
individual drink in glass and from the container, for consumption 5623
on the premises where sold, and to sell the same products in the 5624
same manner and amounts not for consumption on the premises as may 5625
be sold by the holders of D-1 and D-2 permits. In addition to the 5626
privileges authorized by this division, the holder of a D-5n 5627
permit may exercise the same privileges as the holder of a D-5 5628
permit. A D-5n permit shall not be transferred to another 5629
location. Only one D-5n permit may be issued per casino facility 5630
and not more than four D-5n permits shall be issued in this state. 5631
The fee for a permit D-5n shall be twenty thousand dollars. The 5632
holder of a D-5n permit may conduct casino gaming on the permit 5633
premises notwithstanding any provision of the Revised Code or 5634
Administrative Code. 5635

(O) Permit D-5o may be issued to the owner or operator of a 5636
retail food establishment or a food service operation licensed 5637
under Chapter 3717. of the Revised Code that operates as a 5638
restaurant for purposes of this chapter and that is located within 5639
a casino facility for which a D-5n permit has been issued. The 5640
holder of a D-5o permit may sell beer and any intoxicating liquor 5641
at retail, only by the individual drink in glass and from the 5642
container, for consumption on the premises where sold, and may 5643
sell the same products in the same manner and amounts not for 5644
consumption on the premises where sold as may be sold by the 5645
holders of D-1 and D-2 permits. In addition to the privileges 5646
authorized by this division, the holder of a D-5o permit may 5647
exercise the same privileges as the holder of a D-5 permit. A D-5o 5648
permit shall not be transferred to another location. No quota 5649

restrictions shall be placed on the number of such permits that 5650
may be issued. The fee for this permit is two thousand three 5651
hundred forty-four dollars. 5652

Sec. 4303.182. (A) Except as otherwise provided in divisions 5653
(B) to (J) of this section, permit D-6 shall be issued to the 5654
holder of an A-1-A, A-2, A-3a, C-2, D-2, D-3, D-3a, D-4, D-4a, 5655
D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, 5656
D-5k, D-5l, D-5m, D-5n, D-5o, or D-7 permit to allow sale under 5657
that permit as follows: 5658

(1) Between the hours of ten a.m. and midnight on Sunday if 5659
sale during those hours has been approved under question (C)(1), 5660
(2), or (3) of section 4301.351 or 4301.354 of the Revised Code, 5661
under question (B)(2) of section 4301.355 of the Revised Code, or 5662
under section 4301.356 of the Revised Code and has been authorized 5663
under section 4301.361, 4301.364, 4301.365, or 4301.366 of the 5664
Revised Code, under the restrictions of that authorization; 5665

(2) Between the hours of eleven a.m. and midnight on Sunday, 5666
if sale during those hours has been approved on or after the 5667
effective date of this amendment under question (B)(1), (2), or 5668
(3) of section 4301.351 or 4301.354 of the Revised Code, under 5669
question (B)(2) of section 4301.355 of the Revised Code, or under 5670
section 4301.356 of the Revised Code and has been authorized under 5671
section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised 5672
Code, under the restrictions of that authorization; 5673

(3) Between the hours of eleven a.m. and midnight on Sunday 5674
if sale between the hours of one p.m. and midnight was approved 5675
before the effective date of this amendment under question (B)(1), 5676
(2), or (3) of section 4301.351 or 4301.354 of the Revised Code, 5677
under question (B)(2) of section 4301.355 of the Revised Code, or 5678
under section 4301.356 of the Revised Code and has been authorized 5679
under section 4301.361, 4301.364, 4301.365, or 4301.366 of the 5680

Revised Code, under the other restrictions of that authorization. 5681

(B) Permit D-6 shall be issued to the holder of any permit, 5682
including a D-4a and D-5d permit, authorizing the sale of 5683
intoxicating liquor issued for a premises located at any publicly 5684
owned airport, as defined in section 4563.01 of the Revised Code, 5685
at which commercial airline companies operate regularly scheduled 5686
flights on which space is available to the public, to allow sale 5687
under such permit between the hours of ten a.m. and midnight on 5688
Sunday, whether or not that sale has been authorized under section 5689
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 5690

(C) Permit D-6 shall be issued to the holder of a D-5a 5691
permit, and to the holder of a D-3 or D-3a permit who is the owner 5692
or operator of a hotel or motel that is required to be licensed 5693
under section 3731.03 of the Revised Code, that contains at least 5694
fifty rooms for registered transient guests, and that has on its 5695
premises a retail food establishment or a food service operation 5696
licensed pursuant to Chapter 3717. of the Revised Code that 5697
operates as a restaurant for purposes of this chapter and is 5698
affiliated with the hotel or motel and within or contiguous to the 5699
hotel or motel and serving food within the hotel or motel, to 5700
allow sale under such permit between the hours of ten a.m. and 5701
midnight on Sunday, whether or not that sale has been authorized 5702
under section 4301.361, 4301.364, 4301.365, or 4301.366 of the 5703
Revised Code. 5704

(D) The holder of a D-6 permit that is issued to a sports 5705
facility may make sales under the permit between the hours of 5706
eleven a.m. and midnight on any Sunday on which a professional 5707
baseball, basketball, football, hockey, or soccer game is being 5708
played at the sports facility. As used in this division, "sports 5709
facility" means a stadium or arena that has a seating capacity of 5710
at least four thousand and that is owned or leased by a 5711
professional baseball, basketball, football, hockey, or soccer 5712

franchise or any combination of those franchises. 5713

(E) Permit D-6 shall be issued to the holder of any permit 5714
that authorizes the sale of beer or intoxicating liquor and that 5715
is issued to a premises located in or at the Ohio historical 5716
society area or the state fairgrounds, as defined in division (B) 5717
of section 4301.40 of the Revised Code, to allow sale under that 5718
permit between the hours of ten a.m. and midnight on Sunday, 5719
whether or not that sale has been authorized under section 5720
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 5721

(F) Permit D-6 shall be issued to the holder of any permit 5722
that authorizes the sale of intoxicating liquor and that is issued 5723
to an outdoor performing arts center to allow sale under that 5724
permit between the hours of one p.m. and midnight on Sunday, 5725
whether or not that sale has been authorized under section 5726
4301.361 of the Revised Code. A D-6 permit issued under this 5727
division is subject to the results of an election, held after the 5728
D-6 permit is issued, on question (B)(4) as set forth in section 5729
4301.351 of the Revised Code. Following the end of the period 5730
during which an election may be held on question (B)(4) as set 5731
forth in that section, sales of intoxicating liquor may continue 5732
at an outdoor performing arts center under a D-6 permit issued 5733
under this division, unless an election on that question is held 5734
during the permitted period and a majority of the voters voting in 5735
the precinct on that question vote "no." 5736

As used in this division, "outdoor performing arts center" 5737
means an outdoor performing arts center that is located on not 5738
less than eight hundred acres of land and that is open for 5739
performances from the first day of April to the last day of 5740
October of each year. 5741

(G) Permit D-6 shall be issued to the holder of any permit 5742
that authorizes the sale of beer or intoxicating liquor and that 5743
is issued to a golf course owned by the state, a conservancy 5744

district, a park district created under Chapter 1545. of the 5745
Revised Code, or another political subdivision to allow sale under 5746
that permit between the hours of ten a.m. and midnight on Sunday, 5747
whether or not that sale has been authorized under section 5748
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 5749

(H) Permit D-6 shall be issued to the holder of a D-5g permit 5750
to allow sale under that permit between the hours of ten a.m. and 5751
midnight on Sunday, whether or not that sale has been authorized 5752
under section 4301.361, 4301.364, 4301.365, or 4301.366 of the 5753
Revised Code. 5754

(I) Permit D-6 shall be issued to the holder of any D permit 5755
for a premises that is licensed under Chapter 3717. of the Revised 5756
Code and that is located at a ski area to allow sale under the D-6 5757
permit between the hours of ten a.m. and midnight on Sunday, 5758
whether or not that sale has been authorized under section 5759
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 5760

As used in this division, "ski area" means a ski area as 5761
defined in section 4169.01 of the Revised Code, provided that the 5762
passenger tramway operator at that area is registered under 5763
section 4169.03 of the Revised Code. 5764

(J) Permit D-6 shall be issued to the holder of any permit 5765
that is described in division (A) of this section for a permit 5766
premises that is located in a community entertainment district, as 5767
defined in section 4301.80 of the Revised Code, that was approved 5768
by the legislative authority of a municipal corporation under that 5769
section between October 1 and October 15, 2005, to allow sale 5770
under the permit between the hours of ten a.m. and midnight on 5771
Sunday, whether or not that sale has been authorized under section 5772
4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code. 5773

(K) If the restriction to licensed premises where the sale of 5774
food and other goods and services exceeds fifty per cent of the 5775

total gross receipts of the permit holder at the premises is 5776
applicable, the division of liquor control may accept an affidavit 5777
from the permit holder to show the proportion of the permit 5778
holder's gross receipts derived from the sale of food and other 5779
goods and services. If the liquor control commission determines 5780
that affidavit to have been false, it shall revoke the permits of 5781
the permit holder at the premises concerned. 5782

(L) The fee for the D-6 permit is five hundred dollars when 5783
it is issued to the holder of an A-1-A, A-2, A-3a, D-2, D-3, D-3a, 5784
D-4, D-4a, D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, 5785
D-5i, D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, or D-7 permit. The fee 5786
for the D-6 permit is four hundred dollars when it is issued to 5787
the holder of a C-2 permit. 5788

Sec. 4303.30. The rights granted by any D-2, D-3, D-3a, D-4, 5789
D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, 5790
D-5l, D-5m, D-5n, D-5o, or D-6 permit shall be exercised at not 5791
more than two fixed counters, commonly known as bars, in rooms or 5792
places on the permit premises, where beer, mixed beverages, wine, 5793
or spirituous liquor is sold to the public for consumption on the 5794
premises. For each additional fixed counter on the permit premises 5795
where those beverages are sold for consumption on the premises, 5796
the permit holder shall obtain a duplicate D-2, D-3, D-3a, D-4, 5797
D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, 5798
D-5l, D-5m, D-5n, D-5o, or D-6 permit. 5799

The holder of any D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, 5800
D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, 5801
or D-6 permit shall be granted, upon application to the division 5802
of liquor control, a duplicate D-2, D-3, D-3a, D-4, D-4a, D-5, 5803
D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, 5804
D-5n, D-5o, or D-6 permit for each additional fixed counter on the 5805
permit premises at which beer, mixed beverages, wine, or 5806

spirituous liquor is sold for consumption on the premises, 5807
provided the application is made in the same manner as an 5808
application for an original permit. The application shall be 5809
identified with DUPLICATE printed on the permit application form 5810
furnished by the department, in boldface type. The application 5811
shall identify by name, or otherwise amply describe, the room or 5812
place on the premises where the duplicate permit is to be 5813
operative. Each duplicate permit shall be issued only to the same 5814
individual, firm, or corporation as that of the original permit 5815
and shall be an exact duplicate in size and word content as the 5816
original permit, except that it shall show on it the name or other 5817
ample identification of the room, or place, for which it is issued 5818
and shall have DUPLICATE printed on it in boldface type. A 5819
duplicate permit shall bear the same number as the original 5820
permit. The fee for a duplicate permit is: D-1, one hundred 5821
dollars; D-2, one hundred dollars; D-3, four hundred dollars; 5822
D-3a, four hundred dollars; D-4, two hundred dollars; D-5, one 5823
thousand dollars; D-5a, one thousand dollars; D-5b, one thousand 5824
dollars; D-5c, four hundred dollars; D-5e, six hundred fifty 5825
dollars; D-5f, one thousand dollars; D-5o, one thousand dollars; 5826
D-6, one hundred dollars when issued to the holder of a D-4a 5827
permit; and in all other cases one hundred dollars or an amount 5828
which is twenty per cent of the fees payable for the A-1-A, D-2, 5829
D-3, D-3a, D-4, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, 5830
D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, and D-6 permits issued to the 5831
same premises, whichever is higher. Application for a duplicate 5832
permit may be filed any time during the life of an original 5833
permit. The fee for each duplicate D-2, D-3, D-3a, D-4, D-4a, D-5, 5834
D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, 5835
D-5n, D-5o, or D-6 permit shall be paid in accordance with section 5836
4303.24 of the Revised Code. 5837

Sec. 5502.03. (A) There is hereby created in the department 5838

of public safety a division of homeland security. 5839

(B) The division shall do all of the following: 5840

(1) Coordinate all homeland security activities of all state 5841
agencies and be the liaison between state agencies and local 5842
entities for the purposes of communicating homeland security 5843
funding and policy initiatives; 5844

(2) Collect, analyze, maintain, and disseminate information 5845
to support local, state, and federal law enforcement agencies, 5846
other government agencies, and private organizations in detecting, 5847
deterring, preventing, preparing for, responding to, and 5848
recovering from threatened or actual terrorist events. This 5849
information is not a public record pursuant to section 149.43 of 5850
the Revised Code. 5851

(3) Coordinate efforts of state and local governments and 5852
private organizations to enhance the security and protection of 5853
critical infrastructure, including casino facilities, and key 5854
assets in this state; 5855

(4) Develop and coordinate policies, protocols, and 5856
strategies that may be used to prevent, detect, prepare for, 5857
respond to, and recover from terrorist acts or threats; 5858

(5) Develop, update, and coordinate the implementation of an 5859
Ohio homeland security strategic plan that will guide state and 5860
local governments in the achievement of homeland security in this 5861
state. 5862

(C) The director of public safety shall appoint an executive 5863
director, who shall be head of the division of homeland security 5864
and who regularly shall advise the governor and the director on 5865
matters pertaining to homeland security. The executive director 5866
shall serve at the pleasure of the director of public safety. To 5867
carry out the duties assigned under this section, the executive 5868
director, subject to the direction and control of the director of 5869

public safety, may appoint and maintain necessary staff and may 5870
enter into any necessary agreements. 5871

(D) Except as otherwise provided by law, nothing in this 5872
section shall be construed to give the director of public safety 5873
or the executive director of the division of homeland security 5874
authority over the incident management structure or 5875
responsibilities of local emergency response personnel. 5876

(E) There is hereby created in the state treasury the 5877
homeland security fund. The fund shall consist of sixty cents of 5878
each fee collected under sections 4501.34, 4503.26, 4506.08, and 5879
4509.05 of the Revised Code as specified in those sections, plus 5880
on and after October 1, 2009, sixty cents of each fee collected 5881
under sections 4505.14 and 4519.63 of the Revised Code as 5882
specified in those sections. The fund shall be used to pay the 5883
expenses of administering the law relative to the powers and 5884
duties of the executive director of the division of homeland 5885
security, except that the director of budget and management may 5886
transfer excess money from the homeland security fund to the state 5887
highway safety fund if the director of public safety determines 5888
that the amount of money in the homeland security fund exceeds the 5889
amount required to cover such costs incurred by the division of 5890
homeland security and requests the director of budget and 5891
management to make the transfer. 5892

Sec. 5703.052. (A) There is hereby created in the state 5893
treasury the tax refund fund, from which refunds shall be paid for 5894
taxes illegally or erroneously assessed or collected, or for any 5895
other reason overpaid, that are levied by Chapter 4301., 4305., 5896
5728., 5729., 5733., 5735., 5739., 5741., 5743., 5747., 5748., 5897
5749., ~~or~~ 5751., or 5753. and sections 3737.71, 3905.35, 3905.36, 5898
4303.33, 5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 5899
of the Revised Code. Refunds for fees illegally or erroneously 5900

assessed or collected, or for any other reason overpaid, that are 5901
levied by sections 3734.90 to 3734.9014 of the Revised Code also 5902
shall be paid from the fund. Refunds for amounts illegally or 5903
erroneously assessed or collected by the tax commissioner, or for 5904
any other reason overpaid, that are due under section 1509.50 of 5905
the Revised Code shall be paid from the fund. However, refunds for 5906
taxes levied under section 5739.101 of the Revised Code shall not 5907
be paid from the tax refund fund, but shall be paid as provided in 5908
section 5739.104 of the Revised Code. 5909

(B)(1) Upon certification by the tax commissioner to the 5910
treasurer of state of a tax refund, a fee refund, or an other 5911
amount refunded, or by the superintendent of insurance of a 5912
domestic or foreign insurance tax refund, the treasurer of state 5913
shall place the amount certified to the credit of the fund. The 5914
certified amount transferred shall be derived from current 5915
receipts of the same tax, fee, or other amount from which the 5916
refund arose. If current receipts from the tax, fee, or other 5917
amount from which the refund arose are inadequate to make the 5918
transfer of the amount so certified, the treasurer of state shall 5919
transfer such certified amount from current receipts of the sales 5920
tax levied by section 5739.02 of the Revised Code. 5921

(2) When the treasurer of state provides for the payment of a 5922
refund of a tax, fee, or other amount from the current receipts of 5923
the sales tax, and the refund is for a tax, fee, or other amount 5924
that is not levied by the state, the tax commissioner shall 5925
recover the amount of that refund from the next distribution of 5926
that tax, fee, or other amount that otherwise would be made to the 5927
taxing jurisdiction. If the amount to be recovered would exceed 5928
twenty-five per cent of the next distribution of that tax, fee, or 5929
other amount, the commissioner may spread the recovery over more 5930
than one future distribution, taking into account the amount to be 5931
recovered and the amount of the anticipated future distributions. 5932

In no event may the commissioner spread the recovery over a period 5933
to exceed twenty-four months. 5934

Sec. 5703.19. (A) To carry out the purposes of the laws that 5935
the tax commissioner is required to administer, the commissioner 5936
or any person employed by the commissioner for that purpose, upon 5937
demand, may inspect books, accounts, records, and memoranda of any 5938
person or public utility subject to those laws, and may examine 5939
under oath any officer, agent, or employee of that person or 5940
public utility. Any person other than the commissioner who makes a 5941
demand pursuant to this section shall produce the person's 5942
authority to make the inspection. 5943

(B) If a person or public utility receives at least ten days' 5944
written notice of a demand made under division (A) of this section 5945
and refuses to comply with that demand, a penalty of five hundred 5946
dollars shall be imposed upon the person or public utility for 5947
each day the person or public utility refuses to comply with the 5948
demand. Penalties imposed under this division may be assessed and 5949
collected in the same manner as assessments made under Chapter 5950
3769., 4305., 5727., 5728., 5733., 5735., 5739., 5743., 5745., 5951
5747., 5749., ~~or 5751.~~ or 5753., or sections 3734.90 to 5952
3734.9014, of the Revised Code. 5953

Sec. 5703.21. (A) Except as provided in divisions (B) and (C) 5954
of this section, no agent of the department of taxation, except in 5955
the agent's report to the department or when called on to testify 5956
in any court or proceeding, shall divulge any information acquired 5957
by the agent as to the transactions, property, or business of any 5958
person while acting or claiming to act under orders of the 5959
department. Whoever violates this provision shall thereafter be 5960
disqualified from acting as an officer or employee or in any other 5961
capacity under appointment or employment of the department. 5962
5963

(B)(1) For purposes of an audit pursuant to section 117.15 of 5964
the Revised Code, or an audit of the department pursuant to 5965
Chapter 117. of the Revised Code, or an audit, pursuant to that 5966
chapter, the objective of which is to express an opinion on a 5967
financial report or statement prepared or issued pursuant to 5968
division (A)(7) or (9) of section 126.21 of the Revised Code, the 5969
officers and employees of the auditor of state charged with 5970
conducting the audit shall have access to and the right to examine 5971
any state tax returns and state tax return information in the 5972
possession of the department to the extent that the access and 5973
examination are necessary for purposes of the audit. Any 5974
information acquired as the result of that access and examination 5975
shall not be divulged for any purpose other than as required for 5976
the audit or unless the officers and employees are required to 5977
testify in a court or proceeding under compulsion of legal 5978
process. Whoever violates this provision shall thereafter be 5979
disqualified from acting as an officer or employee or in any other 5980
capacity under appointment or employment of the auditor of state. 5981

(2) For purposes of an internal audit pursuant to section 5982
126.45 of the Revised Code, the officers and employees of the 5983
office of internal auditing in the office of budget and management 5984
charged with conducting the internal audit shall have access to 5985
and the right to examine any state tax returns and state tax 5986
return information in the possession of the department to the 5987
extent that the access and examination are necessary for purposes 5988
of the internal audit. Any information acquired as the result of 5989
that access and examination shall not be divulged for any purpose 5990
other than as required for the internal audit or unless the 5991
officers and employees are required to testify in a court or 5992
proceeding under compulsion of legal process. Whoever violates 5993
this provision shall thereafter be disqualified from acting as an 5994
officer or employee or in any other capacity under appointment or 5995
employment of the office of internal auditing. 5996

(3) As provided by section 6103(d)(2) of the Internal Revenue Code, any federal tax returns or federal tax information that the department has acquired from the internal revenue service, through federal and state statutory authority, may be disclosed to the auditor of state or the office of internal auditing solely for purposes of an audit of the department.

(4) For purposes of Chapter 3739. of the Revised Code, an agent of the department of taxation may share information with the division of state fire marshal that the agent finds during the course of an investigation.

(C) Division (A) of this section does not prohibit any of the following:

(1) Divulging information contained in applications, complaints, and related documents filed with the department under section 5715.27 of the Revised Code or in applications filed with the department under section 5715.39 of the Revised Code;

(2) Providing information to the office of child support within the department of job and family services pursuant to section 3125.43 of the Revised Code;

(3) Disclosing to the board of motor vehicle collision repair registration any information in the possession of the department that is necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number under section 4775.07 of the Revised Code;

(4) Providing information to the administrator of workers' compensation pursuant to sections 4123.271 and 4123.591 of the Revised Code;

(5) Providing to the attorney general information the department obtains under division (J) of section 1346.01 of the Revised Code;

(6) Permitting properly authorized officers, employees, or agents of a municipal corporation from inspecting reports or information pursuant to rules adopted under section 5745.16 of the Revised Code;

(7) Providing information regarding the name, account number, or business address of a holder of a vendor's license issued pursuant to section 5739.17 of the Revised Code, a holder of a direct payment permit issued pursuant to section 5739.031 of the Revised Code, or a seller having a use tax account maintained pursuant to section 5741.17 of the Revised Code, or information regarding the active or inactive status of a vendor's license, direct payment permit, or seller's use tax account;

(8) Releasing invoices or invoice information furnished under section 4301.433 of the Revised Code pursuant to that section;

(9) Providing to a county auditor notices or documents concerning or affecting the taxable value of property in the county auditor's county. Unless authorized by law to disclose documents so provided, the county auditor shall not disclose such documents;

(10) Providing to a county auditor sales or use tax return or audit information under section 333.06 of the Revised Code;

(11) Subject to section 4301.441 of the Revised Code, disclosing to the appropriate state agency information in the possession of the department of taxation that is necessary to verify a permit holder's gallonage or noncompliance with taxes levied under Chapter 4301. or 4305. of the Revised Code;

(12) Disclosing to the department of natural resources information in the possession of the department that is necessary to verify the taxpayer's compliance with division (A)(1), (8), or (9) of section 5749.02 of the Revised Code and information received pursuant to section 1509.50 of the Revised Code

concerning the amount due under that section; 6058

(13) Disclosing to the department of job and family services, 6059
industrial commission, and bureau of workers' compensation 6060
information in the possession of the department of taxation solely 6061
for the purpose of identifying employers that misclassify 6062
employees as independent contractors or that fail to properly 6063
report and pay employer tax liabilities. The department of 6064
taxation shall disclose only such information that is necessary to 6065
verify employer compliance with law administered by those 6066
agencies. 6067

(14) Disclosing to the Ohio casino control commission 6068
information in the possession of the department of taxation that 6069
is necessary to verify a taxpayer's compliance with section 6070
5753.02 of the Revised Code and sections related thereto. 6071

Sec. 5703.70. (A) On the filing of an application for refund 6072
under section 3734.905, 4307.05, 4307.07, 5727.28, 5727.91, 6073
5728.061, 5733.12, 5735.122, 5735.13, 5735.14, 5735.141, 5735.142, 6074
5735.18, 5739.07, 5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 6075
5749.08, ~~or~~ 5751.08, or 5753.06 of the Revised Code, or an 6076
application for compensation under section 5739.061 of the Revised 6077
Code, if the tax commissioner determines that the amount of the 6078
refund or compensation to which the applicant is entitled is less 6079
than the amount claimed in the application, the commissioner shall 6080
give the applicant written notice by ordinary mail of the amount. 6081
The notice shall be sent to the address shown on the application 6082
unless the applicant notifies the commissioner of a different 6083
address. The applicant shall have sixty days from the date the 6084
commissioner mails the notice to provide additional information to 6085
the commissioner or request a hearing, or both. 6086

(B) If the applicant neither requests a hearing nor provides 6087
additional information to the tax commissioner within the time 6088

prescribed by division (A) of this section, the commissioner shall 6089
take no further action, and the refund or compensation amount 6090
denied becomes final. 6091

(C)(1) If the applicant requests a hearing within the time 6092
prescribed by division (A) of this section, the tax commissioner 6093
shall assign a time and place for the hearing and notify the 6094
applicant of such time and place, but the commissioner may 6095
continue the hearing from time to time as necessary. After the 6096
hearing, the commissioner may make such adjustments to the refund 6097
or compensation as the commissioner finds proper, and shall issue 6098
a final determination thereon. 6099

(2) If the applicant does not request a hearing, but provides 6100
additional information, within the time prescribed by division (A) 6101
of this section, the commissioner shall review the information, 6102
make such adjustments to the refund or compensation as the 6103
commissioner finds proper, and issue a final determination 6104
thereon. 6105

(3) The commissioner shall serve a copy of the final 6106
determination made under division (C)(1) or (2) of this section on 6107
the applicant in the manner provided in section 5703.37 of the 6108
Revised Code, and the decision is final, subject to appeal under 6109
section 5717.02 of the Revised Code. 6110

(D) The tax commissioner shall certify to the director of 6111
budget and management and treasurer of state for payment from the 6112
tax refund fund created by section 5703.052 of the Revised Code, 6113
the amount of the refund to be refunded under division (B) or (C) 6114
of this section. The commissioner also shall certify to the 6115
director and treasurer of state for payment from the general 6116
revenue fund the amount of compensation to be paid under division 6117
(B) or (C) of this section. 6118

Sec. 5747.01. Except as otherwise expressly provided or 6119

clearly appearing from the context, any term used in this chapter 6120
that is not otherwise defined in this section has the same meaning 6121
as when used in a comparable context in the laws of the United 6122
States relating to federal income taxes or if not used in a 6123
comparable context in those laws, has the same meaning as in 6124
section 5733.40 of the Revised Code. Any reference in this chapter 6125
to the Internal Revenue Code includes other laws of the United 6126
States relating to federal income taxes. 6127

As used in this chapter: 6128

(A) "Adjusted gross income" or "Ohio adjusted gross income" 6129
means federal adjusted gross income, as defined and used in the 6130
Internal Revenue Code, adjusted as provided in this section: 6131

(1) Add interest or dividends on obligations or securities of 6132
any state or of any political subdivision or authority of any 6133
state, other than this state and its subdivisions and authorities. 6134

(2) Add interest or dividends on obligations of any 6135
authority, commission, instrumentality, territory, or possession 6136
of the United States to the extent that the interest or dividends 6137
are exempt from federal income taxes but not from state income 6138
taxes. 6139

(3) Deduct interest or dividends on obligations of the United 6140
States and its territories and possessions or of any authority, 6141
commission, or instrumentality of the United States to the extent 6142
that the interest or dividends are included in federal adjusted 6143
gross income but exempt from state income taxes under the laws of 6144
the United States. 6145

(4) Deduct disability and survivor's benefits to the extent 6146
included in federal adjusted gross income. 6147

(5) Deduct benefits under Title II of the Social Security Act 6148
and tier 1 railroad retirement benefits to the extent included in 6149
federal adjusted gross income under section 86 of the Internal 6150

Revenue Code. 6151

(6) In the case of a taxpayer who is a beneficiary of a trust 6152
that makes an accumulation distribution as defined in section 665 6153
of the Internal Revenue Code, add, for the beneficiary's taxable 6154
years beginning before 2002, the portion, if any, of such 6155
distribution that does not exceed the undistributed net income of 6156
the trust for the three taxable years preceding the taxable year 6157
in which the distribution is made to the extent that the portion 6158
was not included in the trust's taxable income for any of the 6159
trust's taxable years beginning in 2002 or thereafter. 6160

"Undistributed net income of a trust" means the taxable income of 6161
the trust increased by (a)(i) the additions to adjusted gross 6162
income required under division (A) of this section and (ii) the 6163
personal exemptions allowed to the trust pursuant to section 6164
642(b) of the Internal Revenue Code, and decreased by (b)(i) the 6165
deductions to adjusted gross income required under division (A) of 6166
this section, (ii) the amount of federal income taxes attributable 6167
to such income, and (iii) the amount of taxable income that has 6168
been included in the adjusted gross income of a beneficiary by 6169
reason of a prior accumulation distribution. Any undistributed net 6170
income included in the adjusted gross income of a beneficiary 6171
shall reduce the undistributed net income of the trust commencing 6172
with the earliest years of the accumulation period. 6173

(7) Deduct the amount of wages and salaries, if any, not 6174
otherwise allowable as a deduction but that would have been 6175
allowable as a deduction in computing federal adjusted gross 6176
income for the taxable year, had the targeted jobs credit allowed 6177
and determined under sections 38, 51, and 52 of the Internal 6178
Revenue Code not been in effect. 6179

(8) Deduct any interest or interest equivalent on public 6180
obligations and purchase obligations to the extent that the 6181
interest or interest equivalent is included in federal adjusted 6182

gross income. 6183

(9) Add any loss or deduct any gain resulting from the sale, 6184
exchange, or other disposition of public obligations to the extent 6185
that the loss has been deducted or the gain has been included in 6186
computing federal adjusted gross income. 6187

(10) Deduct or add amounts, as provided under section 5747.70 6188
of the Revised Code, related to contributions to variable college 6189
savings program accounts made or tuition units purchased pursuant 6190
to Chapter 3334. of the Revised Code. 6191

(11)(a) Deduct, to the extent not otherwise allowable as a 6192
deduction or exclusion in computing federal or Ohio adjusted gross 6193
income for the taxable year, the amount the taxpayer paid during 6194
the taxable year for medical care insurance and qualified 6195
long-term care insurance for the taxpayer, the taxpayer's spouse, 6196
and dependents. No deduction for medical care insurance under 6197
division (A)(11) of this section shall be allowed either to any 6198
taxpayer who is eligible to participate in any subsidized health 6199
plan maintained by any employer of the taxpayer or of the 6200
taxpayer's spouse, or to any taxpayer who is entitled to, or on 6201
application would be entitled to, benefits under part A of Title 6202
XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 6203
301, as amended. For the purposes of division (A)(11)(a) of this 6204
section, "subsidized health plan" means a health plan for which 6205
the employer pays any portion of the plan's cost. The deduction 6206
allowed under division (A)(11)(a) of this section shall be the net 6207
of any related premium refunds, related premium reimbursements, or 6208
related insurance premium dividends received during the taxable 6209
year. 6210

(b) Deduct, to the extent not otherwise deducted or excluded 6211
in computing federal or Ohio adjusted gross income during the 6212
taxable year, the amount the taxpayer paid during the taxable 6213
year, not compensated for by any insurance or otherwise, for 6214

medical care of the taxpayer, the taxpayer's spouse, and dependents, to the extent the expenses exceed seven and one-half per cent of the taxpayer's federal adjusted gross income.

(c) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income, any amount included in federal adjusted gross income under section 105 or not excluded under section 106 of the Internal Revenue Code solely because it relates to an accident and health plan for a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(d) For purposes of division (A)(11) of this section, "medical care" has the meaning given in section 213 of the Internal Revenue Code, subject to the special rules, limitations, and exclusions set forth therein, and "qualified long-term care" has the same meaning given in section 7702B(c) of the Internal Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) of this section, "dependent" includes a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(12)(a) Deduct any amount included in federal adjusted gross income solely because the amount represents a reimbursement or refund of expenses that in any year the taxpayer had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable United States department of the treasury regulations. The deduction otherwise allowed under division (A)(12)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio adjusted gross income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio adjusted gross income in any taxable year.

(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 6310
not be claimed for educational expenses for which the taxpayer 6311
claims a credit under section 5747.27 of the Revised Code. 6312

(19) Add any reimbursement received during the taxable year 6313
of any amount the taxpayer deducted under division (A)(18) of this 6314
section in any previous taxable year to the extent the amount is 6315
not otherwise included in Ohio adjusted gross income. 6316

(20)(a)(i) Add five-sixths of the amount of depreciation 6317
expense allowed by subsection (k) of section 168 of the Internal 6318
Revenue Code, including the taxpayer's proportionate or 6319
distributive share of the amount of depreciation expense allowed 6320
by that subsection to a pass-through entity in which the taxpayer 6321
has a direct or indirect ownership interest. 6322

(ii) Add five-sixths of the amount of qualifying section 179 6323
depreciation expense, including a person's proportionate or 6324
distributive share of the amount of qualifying section 179 6325
depreciation expense allowed to any pass-through entity in which 6326
the person has a direct or indirect ownership. For the purposes of 6327
this division, "qualifying section 179 depreciation expense" means 6328
the difference between (I) the amount of depreciation expense 6329
directly or indirectly allowed to the taxpayer under section 179 6330
of the Internal Revenue Code, and (II) the amount of depreciation 6331
expense directly or indirectly allowed to the taxpayer under 6332
section 179 of the Internal Revenue Code as that section existed 6333
on December 31, 2002. 6334

The tax commissioner, under procedures established by the 6335
commissioner, may waive the add-backs related to a pass-through 6336
entity if the taxpayer owns, directly or indirectly, less than 6337
five per cent of the pass-through entity. 6338

(b) Nothing in division (A)(20) of this section shall be 6339
construed to adjust or modify the adjusted basis of any asset. 6340

(c) To the extent the add-back required under division 6341
(A)(20)(a) of this section is attributable to property generating 6342
nonbusiness income or loss allocated under section 5747.20 of the 6343
Revised Code, the add-back shall be situated to the same location 6344
as the nonbusiness income or loss generated by the property for 6345
the purpose of determining the credit under division (A) of 6346
section 5747.05 of the Revised Code. Otherwise, the add-back shall 6347
be apportioned, subject to one or more of the four alternative 6348
methods of apportionment enumerated in section 5747.21 of the 6349
Revised Code. 6350

(d) For the purposes of division (A) of this section, net 6351
operating loss carryback and carryforward shall not include 6352
five-sixths of the allowance of any net operating loss deduction 6353
carryback or carryforward to the taxable year to the extent such 6354
loss resulted from depreciation allowed by section 168(k) of the 6355
Internal Revenue Code and by the qualifying section 179 6356
depreciation expense amount. 6357

(21)(a) If the taxpayer was required to add an amount under 6358
division (A)(20)(a) of this section for a taxable year, deduct 6359
one-fifth of the amount so added for each of the five succeeding 6360
taxable years. 6361

(b) If the amount deducted under division (A)(21)(a) of this 6362
section is attributable to an add-back allocated under division 6363
(A)(20)(c) of this section, the amount deducted shall be situated 6364
to the same location. Otherwise, the add-back shall be apportioned 6365
using the apportionment factors for the taxable year in which the 6366
deduction is taken, subject to one or more of the four alternative 6367
methods of apportionment enumerated in section 5747.21 of the 6368
Revised Code. 6369

(c) No deduction is available under division (A)(21)(a) of 6370
this section with regard to any depreciation allowed by section 6371
168(k) of the Internal Revenue Code and by the qualifying section 6372

179 depreciation expense amount to the extent that such 6373
depreciation resulted in or increased a federal net operating loss 6374
carryback or carryforward to a taxable year to which division 6375
(A)(20)(d) of this section does not apply. 6376

(22) Deduct, to the extent not otherwise deducted or excluded 6377
in computing federal or Ohio adjusted gross income for the taxable 6378
year, the amount the taxpayer received during the taxable year as 6379
reimbursement for life insurance premiums under section 5919.31 of 6380
the Revised Code. 6381

(23) Deduct, to the extent not otherwise deducted or excluded 6382
in computing federal or Ohio adjusted gross income for the taxable 6383
year, the amount the taxpayer received during the taxable year as 6384
a death benefit paid by the adjutant general under section 5919.33 6385
of the Revised Code. 6386

(24) Deduct, to the extent included in federal adjusted gross 6387
income and not otherwise allowable as a deduction or exclusion in 6388
computing federal or Ohio adjusted gross income for the taxable 6389
year, military pay and allowances received by the taxpayer during 6390
the taxable year for active duty service in the United States 6391
army, air force, navy, marine corps, or coast guard or reserve 6392
components thereof or the national guard. The deduction may not be 6393
claimed for military pay and allowances received by the taxpayer 6394
while the taxpayer is stationed in this state. 6395

(25) Deduct, to the extent not otherwise allowable as a 6396
deduction or exclusion in computing federal or Ohio adjusted gross 6397
income for the taxable year and not otherwise compensated for by 6398
any other source, the amount of qualified organ donation expenses 6399
incurred by the taxpayer during the taxable year, not to exceed 6400
ten thousand dollars. A taxpayer may deduct qualified organ 6401
donation expenses only once for all taxable years beginning with 6402
taxable years beginning in 2007. 6403

For the purposes of division (A)(25) of this section: 6404

(a) "Human organ" means all or any portion of a human liver, 6405
pancreas, kidney, intestine, or lung, and any portion of human 6406
bone marrow. 6407

(b) "Qualified organ donation expenses" means travel 6408
expenses, lodging expenses, and wages and salary forgone by a 6409
taxpayer in connection with the taxpayer's donation, while living, 6410
of one or more of the taxpayer's human organs to another human 6411
being. 6412

(26) Deduct, to the extent not otherwise deducted or excluded 6413
in computing federal or Ohio adjusted gross income for the taxable 6414
year, amounts received by the taxpayer as retired military 6415
personnel pay for service in the United States army, navy, air 6416
force, coast guard, or marine corps or reserve components thereof, 6417
or the national guard, or received by the surviving spouse or 6418
former spouse of such a taxpayer under the survivor benefit plan 6419
on account of such a taxpayer's death. If the taxpayer receives 6420
income on account of retirement paid under the federal civil 6421
service retirement system or federal employees retirement system, 6422
or under any successor retirement program enacted by the congress 6423
of the United States that is established and maintained for 6424
retired employees of the United States government, and such 6425
retirement income is based, in whole or in part, on credit for the 6426
taxpayer's military service, the deduction allowed under this 6427
division shall include only that portion of such retirement income 6428
that is attributable to the taxpayer's military service, to the 6429
extent that portion of such retirement income is otherwise 6430
included in federal adjusted gross income and is not otherwise 6431
deducted under this section. Any amount deducted under division 6432
(A)(26) of this section is not included in a taxpayer's adjusted 6433
gross income for the purposes of section 5747.055 of the Revised 6434
Code. No amount may be deducted under division (A)(26) of this 6435

section on the basis of which a credit was claimed under section 6436
5747.055 of the Revised Code. 6437

(27) Deduct, to the extent not otherwise deducted or excluded 6438
in computing federal or Ohio adjusted gross income for the taxable 6439
year, the amount the taxpayer received during the taxable year 6440
from the military injury relief fund created in section 5101.98 of 6441
the Revised Code. 6442

(28) Deduct, to the extent not otherwise deducted or excluded 6443
in computing federal or Ohio adjusted gross income for the taxable 6444
year, the amount the taxpayer received as a veterans bonus during 6445
the taxable year from the Ohio department of veterans services as 6446
authorized by Section 2r of Article VIII, Ohio Constitution. 6447

(29) Deduct, to the extent not otherwise deducted or excluded 6448
in computing federal or Ohio adjusted gross income for the taxable 6449
year, any loss from wagering transactions that is allowed as an 6450
itemized deduction under section 165 of the Internal Revenue Code 6451
and that the taxpayer deducted in computing federal taxable 6452
income. 6453

(B) "Business income" means income, including gain or loss, 6454
arising from transactions, activities, and sources in the regular 6455
course of a trade or business and includes income, gain, or loss 6456
from real property, tangible property, and intangible property if 6457
the acquisition, rental, management, and disposition of the 6458
property constitute integral parts of the regular course of a 6459
trade or business operation. "Business income" includes income, 6460
including gain or loss, from a partial or complete liquidation of 6461
a business, including, but not limited to, gain or loss from the 6462
sale or other disposition of goodwill. 6463

(C) "Nonbusiness income" means all income other than business 6464
income and may include, but is not limited to, compensation, rents 6465
and royalties from real or tangible personal property, capital 6466

gains, interest, dividends and distributions, patent or copyright 6467
royalties, or lottery winnings, prizes, and awards. 6468

(D) "Compensation" means any form of remuneration paid to an 6469
employee for personal services. 6470

(E) "Fiduciary" means a guardian, trustee, executor, 6471
administrator, receiver, conservator, or any other person acting 6472
in any fiduciary capacity for any individual, trust, or estate. 6473

(F) "Fiscal year" means an accounting period of twelve months 6474
ending on the last day of any month other than December. 6475

(G) "Individual" means any natural person. 6476

(H) "Internal Revenue Code" means the "Internal Revenue Code 6477
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 6478

(I) "Resident" means any of the following, provided that 6479
division (I)(3) of this section applies only to taxable years of a 6480
trust beginning in 2002 or thereafter: 6481

(1) An individual who is domiciled in this state, subject to 6482
section 5747.24 of the Revised Code; 6483

(2) The estate of a decedent who at the time of death was 6484
domiciled in this state. The domicile tests of section 5747.24 of 6485
the Revised Code are not controlling for purposes of division 6486
(I)(2) of this section. 6487

(3) A trust that, in whole or part, resides in this state. If 6488
only part of a trust resides in this state, the trust is a 6489
resident only with respect to that part. 6490

For the purposes of division (I)(3) of this section: 6491

(a) A trust resides in this state for the trust's current 6492
taxable year to the extent, as described in division (I)(3)(d) of 6493
this section, that the trust consists directly or indirectly, in 6494
whole or in part, of assets, net of any related liabilities, that 6495
were transferred, or caused to be transferred, directly or 6496

indirectly, to the trust by any of the following: 6497

(i) A person, a court, or a governmental entity or 6498
instrumentality on account of the death of a decedent, but only if 6499
the trust is described in division (I)(3)(e)(i) or (ii) of this 6500
section; 6501

(ii) A person who was domiciled in this state for the 6502
purposes of this chapter when the person directly or indirectly 6503
transferred assets to an irrevocable trust, but only if at least 6504
one of the trust's qualifying beneficiaries is domiciled in this 6505
state for the purposes of this chapter during all or some portion 6506
of the trust's current taxable year; 6507

(iii) A person who was domiciled in this state for the 6508
purposes of this chapter when the trust document or instrument or 6509
part of the trust document or instrument became irrevocable, but 6510
only if at least one of the trust's qualifying beneficiaries is a 6511
resident domiciled in this state for the purposes of this chapter 6512
during all or some portion of the trust's current taxable year. If 6513
a trust document or instrument became irrevocable upon the death 6514
of a person who at the time of death was domiciled in this state 6515
for purposes of this chapter, that person is a person described in 6516
division (I)(3)(a)(iii) of this section. 6517

(b) A trust is irrevocable to the extent that the transferor 6518
is not considered to be the owner of the net assets of the trust 6519
under sections 671 to 678 of the Internal Revenue Code. 6520

(c) With respect to a trust other than a charitable lead 6521
trust, "qualifying beneficiary" has the same meaning as "potential 6522
current beneficiary" as defined in section 1361(e)(2) of the 6523
Internal Revenue Code, and with respect to a charitable lead trust 6524
"qualifying beneficiary" is any current, future, or contingent 6525
beneficiary, but with respect to any trust "qualifying 6526
beneficiary" excludes a person or a governmental entity or 6527

instrumentality to any of which a contribution would qualify for 6528
the charitable deduction under section 170 of the Internal Revenue 6529
Code. 6530

(d) For the purposes of division (I)(3)(a) of this section, 6531
the extent to which a trust consists directly or indirectly, in 6532
whole or in part, of assets, net of any related liabilities, that 6533
were transferred directly or indirectly, in whole or part, to the 6534
trust by any of the sources enumerated in that division shall be 6535
ascertained by multiplying the fair market value of the trust's 6536
assets, net of related liabilities, by the qualifying ratio, which 6537
shall be computed as follows: 6538

(i) The first time the trust receives assets, the numerator 6539
of the qualifying ratio is the fair market value of those assets 6540
at that time, net of any related liabilities, from sources 6541
enumerated in division (I)(3)(a) of this section. The denominator 6542
of the qualifying ratio is the fair market value of all the 6543
trust's assets at that time, net of any related liabilities. 6544

(ii) Each subsequent time the trust receives assets, a 6545
revised qualifying ratio shall be computed. The numerator of the 6546
revised qualifying ratio is the sum of (1) the fair market value 6547
of the trust's assets immediately prior to the subsequent 6548
transfer, net of any related liabilities, multiplied by the 6549
qualifying ratio last computed without regard to the subsequent 6550
transfer, and (2) the fair market value of the subsequently 6551
transferred assets at the time transferred, net of any related 6552
liabilities, from sources enumerated in division (I)(3)(a) of this 6553
section. The denominator of the revised qualifying ratio is the 6554
fair market value of all the trust's assets immediately after the 6555
subsequent transfer, net of any related liabilities. 6556

(iii) Whether a transfer to the trust is by or from any of 6557
the sources enumerated in division (I)(3)(a) of this section shall 6558
be ascertained without regard to the domicile of the trust's 6559

beneficiaries. 6560

(e) For the purposes of division (I)(3)(a)(i) of this 6561
section: 6562

(i) A trust is described in division (I)(3)(e)(i) of this 6563
section if the trust is a testamentary trust and the testator of 6564
that testamentary trust was domiciled in this state at the time of 6565
the testator's death for purposes of the taxes levied under 6566
Chapter 5731. of the Revised Code. 6567

(ii) A trust is described in division (I)(3)(e)(ii) of this 6568
section if the transfer is a qualifying transfer described in any 6569
of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an 6570
irrevocable inter vivos trust, and at least one of the trust's 6571
qualifying beneficiaries is domiciled in this state for purposes 6572
of this chapter during all or some portion of the trust's current 6573
taxable year. 6574

(f) For the purposes of division (I)(3)(e)(ii) of this 6575
section, a "qualifying transfer" is a transfer of assets, net of 6576
any related liabilities, directly or indirectly to a trust, if the 6577
transfer is described in any of the following: 6578

(i) The transfer is made to a trust, created by the decedent 6579
before the decedent's death and while the decedent was domiciled 6580
in this state for the purposes of this chapter, and, prior to the 6581
death of the decedent, the trust became irrevocable while the 6582
decedent was domiciled in this state for the purposes of this 6583
chapter. 6584

(ii) The transfer is made to a trust to which the decedent, 6585
prior to the decedent's death, had directly or indirectly 6586
transferred assets, net of any related liabilities, while the 6587
decedent was domiciled in this state for the purposes of this 6588
chapter, and prior to the death of the decedent the trust became 6589
irrevocable while the decedent was domiciled in this state for the 6590

purposes of this chapter. 6591

(iii) The transfer is made on account of a contractual 6592
relationship existing directly or indirectly between the 6593
transferor and either the decedent or the estate of the decedent 6594
at any time prior to the date of the decedent's death, and the 6595
decedent was domiciled in this state at the time of death for 6596
purposes of the taxes levied under Chapter 5731. of the Revised 6597
Code. 6598

(iv) The transfer is made to a trust on account of a 6599
contractual relationship existing directly or indirectly between 6600
the transferor and another person who at the time of the 6601
decedent's death was domiciled in this state for purposes of this 6602
chapter. 6603

(v) The transfer is made to a trust on account of the will of 6604
a testator who was domiciled in this state at the time of the 6605
testator's death for purposes of the taxes levied under Chapter 6606
5731. of the Revised Code. 6607

(vi) The transfer is made to a trust created by or caused to 6608
be created by a court, and the trust was directly or indirectly 6609
created in connection with or as a result of the death of an 6610
individual who, for purposes of the taxes levied under Chapter 6611
5731. of the Revised Code, was domiciled in this state at the time 6612
of the individual's death. 6613

(g) The tax commissioner may adopt rules to ascertain the 6614
part of a trust residing in this state. 6615

(J) "Nonresident" means an individual or estate that is not a 6616
resident. An individual who is a resident for only part of a 6617
taxable year is a nonresident for the remainder of that taxable 6618
year. 6619

(K) "Pass-through entity" has the same meaning as in section 6620
5733.04 of the Revised Code. 6621

(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes declarations of estimated tax when so required.

(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.

(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.

(O) "Dependents" means dependents as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year or which the taxpayer would have been permitted to claim had the taxpayer filed a federal income tax return.

(P) "Principal county of employment" means, in the case of a nonresident, the county within the state in which a taxpayer performs services for an employer or, if those services are performed in more than one county, the county in which the major portion of the services are performed.

(Q) As used in sections 5747.50 to 5747.55 of the Revised Code:

(1) "Subdivision" means any county, municipal corporation, park district, or township.

(2) "Essential local government purposes" includes all functions that any subdivision is required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution.

(R) "Overpayment" means any amount already paid that exceeds 6652
the figure determined to be the correct amount of the tax. 6653

(S) "Taxable income" or "Ohio taxable income" applies only to 6654
estates and trusts, and means federal taxable income, as defined 6655
and used in the Internal Revenue Code, adjusted as follows: 6656

(1) Add interest or dividends, net of ordinary, necessary, 6657
and reasonable expenses not deducted in computing federal taxable 6658
income, on obligations or securities of any state or of any 6659
political subdivision or authority of any state, other than this 6660
state and its subdivisions and authorities, but only to the extent 6661
that such net amount is not otherwise includible in Ohio taxable 6662
income and is described in either division (S)(1)(a) or (b) of 6663
this section: 6664

(a) The net amount is not attributable to the S portion of an 6665
electing small business trust and has not been distributed to 6666
beneficiaries for the taxable year; 6667

(b) The net amount is attributable to the S portion of an 6668
electing small business trust for the taxable year. 6669

(2) Add interest or dividends, net of ordinary, necessary, 6670
and reasonable expenses not deducted in computing federal taxable 6671
income, on obligations of any authority, commission, 6672
instrumentality, territory, or possession of the United States to 6673
the extent that the interest or dividends are exempt from federal 6674
income taxes but not from state income taxes, but only to the 6675
extent that such net amount is not otherwise includible in Ohio 6676
taxable income and is described in either division (S)(1)(a) or 6677
(b) of this section; 6678

(3) Add the amount of personal exemption allowed to the 6679
estate pursuant to section 642(b) of the Internal Revenue Code; 6680

(4) Deduct interest or dividends, net of related expenses 6681
deducted in computing federal taxable income, on obligations of 6682

the United States and its territories and possessions or of any 6683
authority, commission, or instrumentality of the United States to 6684
the extent that the interest or dividends are exempt from state 6685
taxes under the laws of the United States, but only to the extent 6686
that such amount is included in federal taxable income and is 6687
described in either division (S)(1)(a) or (b) of this section; 6688

(5) Deduct the amount of wages and salaries, if any, not 6689
otherwise allowable as a deduction but that would have been 6690
allowable as a deduction in computing federal taxable income for 6691
the taxable year, had the targeted jobs credit allowed under 6692
sections 38, 51, and 52 of the Internal Revenue Code not been in 6693
effect, but only to the extent such amount relates either to 6694
income included in federal taxable income for the taxable year or 6695
to income of the S portion of an electing small business trust for 6696
the taxable year; 6697

(6) Deduct any interest or interest equivalent, net of 6698
related expenses deducted in computing federal taxable income, on 6699
public obligations and purchase obligations, but only to the 6700
extent that such net amount relates either to income included in 6701
federal taxable income for the taxable year or to income of the S 6702
portion of an electing small business trust for the taxable year; 6703

(7) Add any loss or deduct any gain resulting from sale, 6704
exchange, or other disposition of public obligations to the extent 6705
that such loss has been deducted or such gain has been included in 6706
computing either federal taxable income or income of the S portion 6707
of an electing small business trust for the taxable year; 6708

(8) Except in the case of the final return of an estate, add 6709
any amount deducted by the taxpayer on both its Ohio estate tax 6710
return pursuant to section 5731.14 of the Revised Code, and on its 6711
federal income tax return in determining federal taxable income; 6712

(9)(a) Deduct any amount included in federal taxable income 6713

solely because the amount represents a reimbursement or refund of 6714
expenses that in a previous year the decedent had deducted as an 6715
itemized deduction pursuant to section 63 of the Internal Revenue 6716
Code and applicable treasury regulations. The deduction otherwise 6717
allowed under division (S)(9)(a) of this section shall be reduced 6718
to the extent the reimbursement is attributable to an amount the 6719
taxpayer or decedent deducted under this section in any taxable 6720
year. 6721

(b) Add any amount not otherwise included in Ohio taxable 6722
income for any taxable year to the extent that the amount is 6723
attributable to the recovery during the taxable year of any amount 6724
deducted or excluded in computing federal or Ohio taxable income 6725
in any taxable year, but only to the extent such amount has not 6726
been distributed to beneficiaries for the taxable year. 6727

(10) Deduct any portion of the deduction described in section 6728
1341(a)(2) of the Internal Revenue Code, for repaying previously 6729
reported income received under a claim of right, that meets both 6730
of the following requirements: 6731

(a) It is allowable for repayment of an item that was 6732
included in the taxpayer's taxable income or the decedent's 6733
adjusted gross income for a prior taxable year and did not qualify 6734
for a credit under division (A) or (B) of section 5747.05 of the 6735
Revised Code for that year. 6736

(b) It does not otherwise reduce the taxpayer's taxable 6737
income or the decedent's adjusted gross income for the current or 6738
any other taxable year. 6739

(11) Add any amount claimed as a credit under section 6740
5747.059 of the Revised Code to the extent that the amount 6741
satisfies either of the following: 6742

(a) The amount was deducted or excluded from the computation 6743
of the taxpayer's federal taxable income as required to be 6744

reported for the taxpayer's taxable year under the Internal Revenue Code; 6745
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(b) The amount resulted in a reduction in the taxpayer's federal taxable income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code. 6747
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(12) Deduct any amount, net of related expenses deducted in computing federal taxable income, that a trust is required to report as farm income on its federal income tax return, but only if the assets of the trust include at least ten acres of land satisfying the definition of "land devoted exclusively to agricultural use" under section 5713.30 of the Revised Code, regardless of whether the land is valued for tax purposes as such land under sections 5713.30 to 5713.38 of the Revised Code. If the trust is a pass-through entity investor, section 5747.231 of the Revised Code applies in ascertaining if the trust is eligible to claim the deduction provided by division (S)(12) of this section in connection with the pass-through entity's farm income. 6750
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Except for farm income attributable to the S portion of an electing small business trust, the deduction provided by division (S)(12) of this section is allowed only to the extent that the trust has not distributed such farm income. Division (S)(12) of this section applies only to taxable years of a trust beginning in 2002 or thereafter. 6762
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(13) Add the net amount of income described in section 641(c) of the Internal Revenue Code to the extent that amount is not included in federal taxable income. 6768
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(14) Add or deduct the amount the taxpayer would be required to add or deduct under division (A)(20) or (21) of this section if the taxpayer's Ohio taxable income were computed in the same manner as an individual's Ohio adjusted gross income is computed under this section. In the case of a trust, division (S)(14) of 6771
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this section applies only to any of the trust's taxable years beginning in 2002 or thereafter. 6776
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(T) "School district income" and "school district income tax" have the same meanings as in section 5748.01 of the Revised Code. 6778
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(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) of this section, "public obligations," "purchase obligations," and "interest or interest equivalent" have the same meanings as in section 5709.76 of the Revised Code. 6780
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(V) "Limited liability company" means any limited liability company formed under Chapter 1705. of the Revised Code or under the laws of any other state. 6784
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(W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity. 6787
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(X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code. 6791
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(Y) "Month" means a calendar month. 6793

(Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year. 6794
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(AA)(1) "Eligible institution" means a state university or state institution of higher education as defined in section 3345.011 of the Revised Code, or a private, nonprofit college, university, or other post-secondary institution located in this state that possesses a certificate of authorization issued by the Ohio board of regents pursuant to Chapter 1713. of the Revised Code or a certificate of registration issued by the state board of career colleges and schools under Chapter 3332. of the Revised Code. 6797
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(2) "Qualified tuition and fees" means tuition and fees 6806
imposed by an eligible institution as a condition of enrollment or 6807
attendance, not exceeding two thousand five hundred dollars in 6808
each of the individual's first two years of post-secondary 6809
education. If the individual is a part-time student, "qualified 6810
tuition and fees" includes tuition and fees paid for the academic 6811
equivalent of the first two years of post-secondary education 6812
during a maximum of five taxable years, not exceeding a total of 6813
five thousand dollars. "Qualified tuition and fees" does not 6814
include: 6815

(a) Expenses for any course or activity involving sports, 6816
games, or hobbies unless the course or activity is part of the 6817
individual's degree or diploma program; 6818

(b) The cost of books, room and board, student activity fees, 6819
athletic fees, insurance expenses, or other expenses unrelated to 6820
the individual's academic course of instruction; 6821

(c) Tuition, fees, or other expenses paid or reimbursed 6822
through an employer, scholarship, grant in aid, or other 6823
educational benefit program. 6824

(BB)(1) "Modified business income" means the business income 6825
included in a trust's Ohio taxable income after such taxable 6826
income is first reduced by the qualifying trust amount, if any. 6827

(2) "Qualifying trust amount" of a trust means capital gains 6828
and losses from the sale, exchange, or other disposition of equity 6829
or ownership interests in, or debt obligations of, a qualifying 6830
investee to the extent included in the trust's Ohio taxable 6831
income, but only if the following requirements are satisfied: 6832

(a) The book value of the qualifying investee's physical 6833
assets in this state and everywhere, as of the last day of the 6834
qualifying investee's fiscal or calendar year ending immediately 6835
prior to the date on which the trust recognizes the gain or loss, 6836

is available to the trust. 6837

(b) The requirements of section 5747.011 of the Revised Code 6838
are satisfied for the trust's taxable year in which the trust 6839
recognizes the gain or loss. 6840

Any gain or loss that is not a qualifying trust amount is 6841
modified business income, qualifying investment income, or 6842
modified nonbusiness income, as the case may be. 6843

(3) "Modified nonbusiness income" means a trust's Ohio 6844
taxable income other than modified business income, other than the 6845
qualifying trust amount, and other than qualifying investment 6846
income, as defined in section 5747.012 of the Revised Code, to the 6847
extent such qualifying investment income is not otherwise part of 6848
modified business income. 6849

(4) "Modified Ohio taxable income" applies only to trusts, 6850
and means the sum of the amounts described in divisions (BB)(4)(a) 6851
to (c) of this section: 6852

(a) The fraction, calculated under section 5747.013, and 6853
applying section 5747.231 of the Revised Code, multiplied by the 6854
sum of the following amounts: 6855

(i) The trust's modified business income; 6856

(ii) The trust's qualifying investment income, as defined in 6857
section 5747.012 of the Revised Code, but only to the extent the 6858
qualifying investment income does not otherwise constitute 6859
modified business income and does not otherwise constitute a 6860
qualifying trust amount. 6861

(b) The qualifying trust amount multiplied by a fraction, the 6862
numerator of which is the sum of the book value of the qualifying 6863
investee's physical assets in this state on the last day of the 6864
qualifying investee's fiscal or calendar year ending immediately 6865
prior to the day on which the trust recognizes the qualifying 6866

trust amount, and the denominator of which is the sum of the book 6867
value of the qualifying investee's total physical assets 6868
everywhere on the last day of the qualifying investee's fiscal or 6869
calendar year ending immediately prior to the day on which the 6870
trust recognizes the qualifying trust amount. If, for a taxable 6871
year, the trust recognizes a qualifying trust amount with respect 6872
to more than one qualifying investee, the amount described in 6873
division (BB)(4)(b) of this section shall equal the sum of the 6874
products so computed for each such qualifying investee. 6875

(c)(i) With respect to a trust or portion of a trust that is 6876
a resident as ascertained in accordance with division (I)(3)(d) of 6877
this section, its modified nonbusiness income. 6878

(ii) With respect to a trust or portion of a trust that is 6879
not a resident as ascertained in accordance with division 6880
(I)(3)(d) of this section, the amount of its modified nonbusiness 6881
income satisfying the descriptions in divisions (B)(2) to (5) of 6882
section 5747.20 of the Revised Code, except as otherwise provided 6883
in division (BB)(4)(c)(ii) of this section. With respect to a 6884
trust or portion of a trust that is not a resident as ascertained 6885
in accordance with division (I)(3)(d) of this section, the trust's 6886
portion of modified nonbusiness income recognized from the sale, 6887
exchange, or other disposition of a debt interest in or equity 6888
interest in a section 5747.212 entity, as defined in section 6889
5747.212 of the Revised Code, without regard to division (A) of 6890
that section, shall not be allocated to this state in accordance 6891
with section 5747.20 of the Revised Code but shall be apportioned 6892
to this state in accordance with division (B) of section 5747.212 6893
of the Revised Code without regard to division (A) of that 6894
section. 6895

If the allocation and apportionment of a trust's income under 6896
divisions (BB)(4)(a) and (c) of this section do not fairly 6897
represent the modified Ohio taxable income of the trust in this 6898

state, the alternative methods described in division (C) of 6899
section 5747.21 of the Revised Code may be applied in the manner 6900
and to the same extent provided in that section. 6901

(5)(a) Except as set forth in division (BB)(5)(b) of this 6902
section, "qualifying investee" means a person in which a trust has 6903
an equity or ownership interest, or a person or unit of government 6904
the debt obligations of either of which are owned by a trust. For 6905
the purposes of division (BB)(2)(a) of this section and for the 6906
purpose of computing the fraction described in division (BB)(4)(b) 6907
of this section, all of the following apply: 6908

(i) If the qualifying investee is a member of a qualifying 6909
controlled group on the last day of the qualifying investee's 6910
fiscal or calendar year ending immediately prior to the date on 6911
which the trust recognizes the gain or loss, then "qualifying 6912
investee" includes all persons in the qualifying controlled group 6913
on such last day. 6914

(ii) If the qualifying investee, or if the qualifying 6915
investee and any members of the qualifying controlled group of 6916
which the qualifying investee is a member on the last day of the 6917
qualifying investee's fiscal or calendar year ending immediately 6918
prior to the date on which the trust recognizes the gain or loss, 6919
separately or cumulatively own, directly or indirectly, on the 6920
last day of the qualifying investee's fiscal or calendar year 6921
ending immediately prior to the date on which the trust recognizes 6922
the qualifying trust amount, more than fifty per cent of the 6923
equity of a pass-through entity, then the qualifying investee and 6924
the other members are deemed to own the proportionate share of the 6925
pass-through entity's physical assets which the pass-through 6926
entity directly or indirectly owns on the last day of the 6927
pass-through entity's calendar or fiscal year ending within or 6928
with the last day of the qualifying investee's fiscal or calendar 6929
year ending immediately prior to the date on which the trust 6930

recognizes the qualifying trust amount. 6931

(iii) For the purposes of division (BB)(5)(a)(iii) of this 6932
section, "upper level pass-through entity" means a pass-through 6933
entity directly or indirectly owning any equity of another 6934
pass-through entity, and "lower level pass-through entity" means 6935
that other pass-through entity. 6936

An upper level pass-through entity, whether or not it is also 6937
a qualifying investee, is deemed to own, on the last day of the 6938
upper level pass-through entity's calendar or fiscal year, the 6939
proportionate share of the lower level pass-through entity's 6940
physical assets that the lower level pass-through entity directly 6941
or indirectly owns on the last day of the lower level pass-through 6942
entity's calendar or fiscal year ending within or with the last 6943
day of the upper level pass-through entity's fiscal or calendar 6944
year. If the upper level pass-through entity directly and 6945
indirectly owns less than fifty per cent of the equity of the 6946
lower level pass-through entity on each day of the upper level 6947
pass-through entity's calendar or fiscal year in which or with 6948
which ends the calendar or fiscal year of the lower level 6949
pass-through entity and if, based upon clear and convincing 6950
evidence, complete information about the location and cost of the 6951
physical assets of the lower pass-through entity is not available 6952
to the upper level pass-through entity, then solely for purposes 6953
of ascertaining if a gain or loss constitutes a qualifying trust 6954
amount, the upper level pass-through entity shall be deemed as 6955
owning no equity of the lower level pass-through entity for each 6956
day during the upper level pass-through entity's calendar or 6957
fiscal year in which or with which ends the lower level 6958
pass-through entity's calendar or fiscal year. Nothing in division 6959
(BB)(5)(a)(iii) of this section shall be construed to provide for 6960
any deduction or exclusion in computing any trust's Ohio taxable 6961
income. 6962

(b) With respect to a trust that is not a resident for the taxable year and with respect to a part of a trust that is not a resident for the taxable year, "qualifying investee" for that taxable year does not include a C corporation if both of the following apply:

(i) During the taxable year the trust or part of the trust recognizes a gain or loss from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, the C corporation.

(ii) Such gain or loss constitutes nonbusiness income.

(6) "Available" means information is such that a person is able to learn of the information by the due date plus extensions, if any, for filing the return for the taxable year in which the trust recognizes the gain or loss.

(CC) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code.

(DD) "Related member" has the same meaning as in section 5733.042 of the Revised Code.

(EE)(1) For the purposes of division (EE) of this section:

(a) "Qualifying person" means any person other than a qualifying corporation.

(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following:

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one,

subtitle A of the Internal Revenue Code for its taxable year 6993
ending within, or on the last day of, the investor's taxable year. 6994

(2) For the purposes of this chapter, unless expressly stated 6995
otherwise, no qualifying person indirectly owns any asset directly 6996
or indirectly owned by any qualifying corporation. 6997

(FF) For purposes of this chapter and Chapter 5751. of the 6998
Revised Code: 6999

(1) "Trust" does not include a qualified pre-income tax 7000
trust. 7001

(2) A "qualified pre-income tax trust" is any pre-income tax 7002
trust that makes a qualifying pre-income tax trust election as 7003
described in division (FF)(3) of this section. 7004

(3) A "qualifying pre-income tax trust election" is an 7005
election by a pre-income tax trust to subject to the tax imposed 7006
by section 5751.02 of the Revised Code the pre-income tax trust 7007
and all pass-through entities of which the trust owns or controls, 7008
directly, indirectly, or constructively through related interests, 7009
five per cent or more of the ownership or equity interests. The 7010
trustee shall notify the tax commissioner in writing of the 7011
election on or before April 15, 2006. The election, if timely 7012
made, shall be effective on and after January 1, 2006, and shall 7013
apply for all tax periods and tax years until revoked by the 7014
trustee of the trust. 7015

(4) A "pre-income tax trust" is a trust that satisfies all of 7016
the following requirements: 7017

(a) The document or instrument creating the trust was 7018
executed by the grantor before January 1, 1972; 7019

(b) The trust became irrevocable upon the creation of the 7020
trust; and 7021

(c) The grantor was domiciled in this state at the time the 7022

trust was created. 7023

Sec. 5747.02. (A) For the purpose of providing revenue for 7024
the support of schools and local government functions, to provide 7025
relief to property taxpayers, to provide revenue for the general 7026
revenue fund, and to meet the expenses of administering the tax 7027
levied by this chapter, there is hereby levied on every 7028
individual, trust, and estate residing in or earning or receiving 7029
income in this state, on every individual, trust, and estate 7030
earning or receiving lottery winnings, prizes, or awards pursuant 7031
to Chapter 3770. of the Revised Code, on every individual, trust, 7032
and estate earning or receiving winnings on casino gaming, and on 7033
every individual, trust, and estate otherwise having nexus with or 7034
in this state under the Constitution of the United States, an 7035
annual tax measured in the case of individuals by Ohio adjusted 7036
gross income less an exemption for the taxpayer, the taxpayer's 7037
spouse, and each dependent as provided in section 5747.025 of the 7038
Revised Code; measured in the case of trusts by modified Ohio 7039
taxable income under division (D) of this section; and measured in 7040
the case of estates by Ohio taxable income. The tax imposed by 7041
this section on the balance thus obtained is hereby levied as 7042
follows: 7043

(1) For taxable years beginning in 2004: 7044

OHIO ADJUSTED GROSS INCOME LESS 7045

EXEMPTIONS (INDIVIDUALS)

OR 7046

MODIFIED OHIO 7047

TAXABLE INCOME (TRUSTS) 7048

OR 7049

OHIO TAXABLE INCOME (ESTATES) TAX 7050

\$5,000 or less .743% 7051

More than \$5,000 but not more \$37.15 plus 1.486% of the amount 7052

than \$10,000	in excess of \$5,000	
More than \$10,000 but not more than \$15,000	\$111.45 plus 2.972% of the amount in excess of \$10,000	7053
More than \$15,000 but not more than \$20,000	\$260.05 plus 3.715% of the amount in excess of \$15,000	7054
More than \$20,000 but not more than \$40,000	\$445.80 plus 4.457% of the amount in excess of \$20,000	7055
More than \$40,000 but not more than \$80,000	\$1,337.20 plus 5.201% of the amount in excess of \$40,000	7056
More than \$80,000 but not more than \$100,000	\$3,417.60 plus 5.943% of the amount in excess of \$80,000	7057
More than \$100,000 but not more than \$200,000	\$4,606.20 plus 6.9% of the amount in excess of \$100,000	7058
More than \$200,000	\$11,506.20 plus 7.5% of the amount in excess of \$200,000	7059
(2) For taxable years beginning in 2005:		7060
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		7061
OR		7062
MODIFIED OHIO TAXABLE INCOME (TRUSTS)		7063
OR		7064
OHIO TAXABLE INCOME (ESTATES)	TAX	7065
\$5,000 or less	.712%	7066
More than \$5,000 but not more than \$10,000	\$35.60 plus 1.424% of the amount in excess of \$5,000	7067
More than \$10,000 but not more than \$15,000	\$106.80 plus 2.847% of the amount in excess of \$10,000	7068
More than \$15,000 but not more than \$20,000	\$249.15 plus 3.559% of the amount in excess of \$15,000	7069
More than \$20,000 but not more than \$40,000	\$427.10 plus 4.27% of the amount in excess of \$20,000	7070
More than \$40,000 but not more	\$1,281.10 plus 4.983% of the	7071
		7072

than \$80,000	amount in excess of \$40,000	
More than \$80,000 but not more than \$100,000	\$3,274.30 plus 5.693% of the amount in excess of \$80,000	7073
More than \$100,000 but not more than \$200,000	\$4,412.90 plus 6.61% of the amount in excess of \$100,000	7074
More than \$200,000	\$11,022.90 plus 7.185% of the amount in excess of \$200,000	7075
(3) For taxable years beginning in 2006:		7076
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		7077
OR		7078
MODIFIED OHIO TAXABLE INCOME (TRUSTS)		7079
OR		7080
OHIO TAXABLE INCOME (ESTATES)		7081
	TAX	7082
\$5,000 or less	.681%	7083
More than \$5,000 but not more than \$10,000	\$34.05 plus 1.361% of the amount in excess of \$5,000	7084
More than \$10,000 but not more than \$15,000	\$102.10 plus 2.722% of the amount in excess of \$10,000	7085
More than \$15,000 but not more than \$20,000	\$238.20 plus 3.403% of the amount in excess of \$15,000	7086
More than \$20,000 but not more than \$40,000	\$408.35 plus 4.083% of the amount in excess of \$20,000	7087
More than \$40,000 but not more than \$80,000	\$1,224.95 plus 4.764% of the amount in excess of \$40,000	7088
More than \$80,000 but not more than \$100,000	\$3,130.55 plus 5.444% of the amount in excess of \$80,000	7089
More than \$100,000 but not more than \$200,000	\$4,219.35 plus 6.32% of the amount in excess of \$100,000	7090
More than \$200,000	\$10,539.35 plus 6.87% of the amount in excess of \$200,000	7091
(4) For taxable years beginning in 2007:		7092

OHIO ADJUSTED GROSS INCOME LESS		7093
EXEMPTIONS (INDIVIDUALS)		
OR		7094
MODIFIED OHIO		7095
TAXABLE INCOME (TRUSTS)		7096
OR		7097
OHIO TAXABLE INCOME (ESTATES)	TAX	7098
\$5,000 or less	.649%	7099
More than \$5,000 but not more than \$10,000	\$32.45 plus 1.299% of the amount in excess of \$5,000	7100
More than \$10,000 but not more than \$15,000	\$97.40 plus 2.598% of the amount in excess of \$10,000	7101
More than \$15,000 but not more than \$20,000	\$227.30 plus 3.247% of the amount in excess of \$15,000	7102
More than \$20,000 but not more than \$40,000	\$389.65 plus 3.895% of the amount in excess of \$20,000	7103
More than \$40,000 but not more than \$80,000	\$1,168.65 plus 4.546% of the amount in excess of \$40,000	7104
More than \$80,000 but not more than \$100,000	\$2,987.05 plus 5.194% of the amount in excess of \$80,000	7105
More than \$100,000 but not more than \$200,000	\$4,025.85 plus 6.031% of the amount in excess of \$100,000	7106
More than \$200,000	\$10,056.85 plus 6.555% of the amount in excess of \$200,000	7107
(5) For taxable years beginning in 2008, 2009, or 2010:		7108
OHIO ADJUSTED GROSS INCOME LESS		7109
EXEMPTIONS (INDIVIDUALS)		
OR		7110
MODIFIED OHIO		7111
TAXABLE INCOME (TRUSTS)		7112
OR		7113
OHIO TAXABLE INCOME (ESTATES)	TAX	7114
\$5,000 or less	.618%	7115

More than \$5,000 but not more than \$10,000	\$30.90 plus 1.236% of the amount in excess of \$5,000	7116
More than \$10,000 but not more than \$15,000	\$92.70 plus 2.473% of the amount in excess of \$10,000	7117
More than \$15,000 but not more than \$20,000	\$216.35 plus 3.091% of the amount in excess of \$15,000	7118
More than \$20,000 but not more than \$40,000	\$370.90 plus 3.708% of the amount in excess of \$20,000	7119
More than \$40,000 but not more than \$80,000	\$1,112.50 plus 4.327% of the amount in excess of \$40,000	7120
More than \$80,000 but not more than \$100,000	\$2,843.30 plus 4.945% of the amount in excess of \$80,000	7121
More than \$100,000 but not more than \$200,000	\$3,832.30 plus 5.741% of the amount in excess of \$100,000	7122
More than \$200,000	\$9,573.30 plus 6.24% of the amount in excess of \$200,000	7123
(6) For taxable years beginning in 2011 or thereafter:		7124
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		7125
OR		7126
MODIFIED OHIO		7127
TAXABLE INCOME (TRUSTS)		7128
OR		7129
OHIO TAXABLE INCOME (ESTATES)	TAX	7130
\$5,000 or less	.587%	7131
More than \$5,000 but not more than \$10,000	\$29.35 plus 1.174% of the amount in excess of \$5,000	7132
More than \$10,000 but not more than \$15,000	\$88.05 plus 2.348% of the amount in excess of \$10,000	7133
More than \$15,000 but not more than \$20,000	\$205.45 plus 2.935% of the amount in excess of \$15,000	7134
More than \$20,000 but not more than \$40,000	\$352.20 plus 3.521% of the amount in excess of \$20,000	7135

More than \$40,000 but not more than \$80,000	\$1,056.40 plus 4.109% of the amount in excess of \$40,000	7136
More than \$80,000 but not more than \$100,000	\$2,700.00 plus 4.695% of the amount in excess of \$80,000	7137
More than \$100,000 but not more than \$200,000	\$3,639.00 plus 5.451% of the amount in excess of \$100,000	7138
More than \$200,000	\$9,090.00 plus 5.925% of the amount in excess of \$200,000	7139

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 7164
municipal corporation, a joint economic development zone created 7165
under section 715.691, or a joint economic development district 7166
created under section 715.70 or 715.71 or sections 715.72 to 7167
715.81 of the Revised Code from levying a tax on income. 7168

(D) This division applies only to taxable years of a trust 7169
beginning in 2002 or thereafter. 7170

(1) The tax imposed by this section on a trust shall be 7171
computed by multiplying the Ohio modified taxable income of the 7172
trust by the rates prescribed by division (A) of this section. 7173

(2) A nonresident trust may claim a credit against the tax 7174
computed under division (D) of this section equal to the lesser of 7175
(1) the tax paid to another state or the District of Columbia on 7176
the nonresident trust's modified nonbusiness income, other than 7177
the portion of the nonresident trust's nonbusiness income that is 7178
qualifying investment income as defined in section 5747.012 of the 7179
Revised Code, or (2) the effective tax rate, based on modified 7180
Ohio taxable income, multiplied by the nonresident trust's 7181
modified nonbusiness income other than the portion of the 7182
nonresident trust's nonbusiness income that is qualifying 7183
investment income. The credit applies before any other applicable 7184
credits. 7185

(3) The credits enumerated in divisions (A)(1) to (13) of 7186
section 5747.98 of the Revised Code do not apply to a trust 7187
subject to division (D) of this section. Any credits enumerated in 7188
other divisions of section 5747.98 of the Revised Code apply to a 7189
trust subject to division (D) of this section. To the extent that 7190
the trust distributes income for the taxable year for which a 7191
credit is available to the trust, the credit shall be shared by 7192
the trust and its beneficiaries. The tax commissioner and the 7193
trust shall be guided by applicable regulations of the United 7194
States treasury regarding the sharing of credits. 7195

(E) For the purposes of this section, "trust" means any trust 7196
described in Subchapter J of Chapter 1 of the Internal Revenue 7197
Code, excluding trusts that are not irrevocable as defined in 7198
division (I)(3)(b) of section 5747.01 of the Revised Code and that 7199
have no modified Ohio taxable income for the taxable year, 7200
charitable remainder trusts, qualified funeral trusts and preneed 7201
funeral contract trusts established pursuant to sections 4717.31 7202
to 4717.38 of the Revised Code that are not qualified funeral 7203
trusts, endowment and perpetual care trusts, qualified settlement 7204
trusts and funds, designated settlement trusts and funds, and 7205
trusts exempted from taxation under section 501(a) of the Internal 7206
Revenue Code. 7207

Sec. 5747.063. (A)(1) If a person's winnings at a casino 7208
facility are an amount for which reporting to the internal revenue 7209
service of the amount is required by 26 U.S.C. 6041 or a 7210
subsequent, analogous section of the Internal Revenue Code, the 7211
casino operator shall deduct and withhold Ohio income tax from the 7212
person's winnings at a rate of six per cent of the amount won. A 7213
person's amount of winnings shall be determined each time the 7214
person exchanges amounts won in tokens, chips, casino credit, or 7215
other pre-paid representations of value for cash or a cash 7216
equivalent. The casino operator shall issue, to a person from 7217
whose winnings an amount has been deducted and withheld, a receipt 7218
for the amount deducted and withheld, and also shall obtain from 7219
the person additional information that will be necessary for the 7220
casino operator to prepare the returns required by this section. 7221

(2) If a person's winnings at a casino facility require 7222
reporting to the internal revenue service under division (A)(1) of 7223
this section, the casino operator also shall require the person to 7224
state in writing, under penalty of falsification, whether the 7225
person is in default under a support order. 7226

(B) Amounts deducted and withheld by a casino operator are held in trust for the benefit of the state. 7227
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(1) On or before the tenth banking day of each month, the 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. 7229
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(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. 7240
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(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 7253
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and withheld are not remitted. Interest accrues on past due 7259
amounts deducted and withheld at the rate prescribed in section 7260
5703.47 of the Revised Code. The tax commissioner may collect past 7261
due amounts deducted and withheld and penalties and interest 7262
thereon by assessment under section 5747.13 of the Revised Code as 7263
if they were income taxes collected by an employer. 7264

(b) If a casino operator sells the casino facility or 7265
otherwise quits the casino business, the amounts deducted and 7266
withheld and any penalties and interest thereon are immediately 7267
due and payable. The successor shall withhold an amount of the 7268
purchase money that is sufficient to cover the amounts deducted 7269
and withheld and penalties and interest thereon until the 7270
predecessor casino operator produces either a receipt from the tax 7271
commissioner showing that the amounts deducted and withheld and 7272
penalties and interest thereon have been paid or a certificate 7273
from the tax commissioner indicating that no amounts deducted and 7274
withheld or penalties and interest thereon are due. If the 7275
successor fails to withhold purchase money, the successor is 7276
personally liable for payment of the amounts deducted and withheld 7277
and penalties and interest thereon, up to the amount of the 7278
purchase money. 7279

(C) Annually, on or before the thirty-first day of January, a 7280
casino operator shall issue an information return to each person 7281
with respect to whom an amount has been deducted and withheld 7282
during the preceding calendar year. The information return shall 7283
show the total amount deducted from the person's winnings by the 7284
casino operator during the preceding calendar year. 7285

(D) Amounts deducted and withheld shall be treated as a 7286
credit against the tax imposed by section 5747.02 of the Revised 7287
Code. The credit is refundable and shall be claimed in the order 7288
required under section 5747.98 of the Revised Code. Only the 7289
person for whom the amount is deducted and withheld may claim a 7290

credit for such amount. 7291

(E) The failure of a casino operator to deduct and withhold 7292
the required amount from a person's winnings does not relieve the 7293
person from liability for the tax imposed by section 5747.02 of 7294
the Revised Code with respect to those winnings. And compliance 7295
with this section does not relieve a casino operator or a person 7296
who has winnings at a casino facility from compliance with 7297
relevant provisions of federal tax laws. 7298

(F) The tax commissioner shall prescribe the form of the 7299
receipt, statement, and returns required by this section. 7300

Sec. 5747.20. This section applies solely for the purposes of 7301
computing the credit allowed under division (A) of section 5747.05 7302
of the Revised Code and computing income taxable in this state 7303
under division (D) of section 5747.08 of the Revised Code. 7304

All items of nonbusiness income or deduction shall be 7305
allocated in this state as follows: 7306

(A) All items of nonbusiness income or deduction taken into 7307
account in the computation of adjusted gross income for the 7308
taxable year by a resident shall be allocated to this state. 7309

(B) All items of nonbusiness income or deduction taken into 7310
account in the computation of adjusted gross income for the 7311
taxable year by a nonresident shall be allocated to this state as 7312
follows: 7313

(1) All items of compensation paid to an individual for 7314
personal services performed in this state who was a nonresident at 7315
the time of payment and all items of deduction directly allocated 7316
thereto shall be allocated to this state. 7317

(2) All gains or losses from the sale of real property, 7318
tangible personal property, or intangible property shall be 7319
allocated as follows: 7320

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

(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 7352
this state to the extent the patent or copyright was utilized by 7353
the payor in this state. 7354

A patent is utilized in a state to the extent that it is 7355
employed in production, fabrication, manufacturing, or other 7356
processing in the state, or to the extent that a patented product 7357
is produced in the state. If the basis of receipts from patent 7358
royalties does not permit allocation to states or if the 7359
accounting procedures do not reflect states of utilization, the 7360
patent is utilized in this state if the taxpayer's domicile was in 7361
this state at the time such royalties were paid or accrued. 7362

A copyright is utilized in a state to the extent that 7363
printing or other publication originates in the state. If the 7364
basis of receipts from copyright royalties does not permit 7365
allocation to states or if the accounting procedures do not 7366
reflect states of utilization, the copyright is utilized in this 7367
state if the taxpayer's domicile was in this state at the time 7368
such royalties were paid or accrued. 7369

(5)(a) All lottery prize awards paid by the state lottery 7370
commission pursuant to Chapter 3770. of the Revised Code shall be 7371
allocated to this state. 7372

(b) All earnings, profit, income, and gain from the sale, 7373
exchange, or other disposition of lottery prize awards paid or to 7374
be paid to any person by the state lottery commission pursuant to 7375
Chapter 3770. of the Revised Code shall be allocated to this 7376
state. 7377

(c) All earnings, profit, income, and gain from the direct or 7378
indirect ownership of lottery prize awards paid or to be paid to 7379
any person by the state lottery commission pursuant to Chapter 7380
3770. of the Revised Code shall be allocated to this state. 7381

(d) All earnings, profit, income, and gain from the direct or 7382

indirect interest in any right in or to any lottery prize awards 7383
paid or to be paid to any person by the state lottery commission 7384
pursuant to Chapter 3770. of the Revised Code shall be allocated 7385
to this state. 7386

(6) Any item of income or deduction which has been taken into 7387
account in the computation of adjusted gross income for the 7388
taxable year by a nonresident and which is not otherwise 7389
specifically allocated or apportioned pursuant to sections 5747.20 7390
to 5747.23 of the Revised Code, including, without limitation, 7391
interest, dividends and distributions, items of income taken into 7392
account under the provisions of sections 401 to 425 of the 7393
Internal Revenue Code, and benefit payments received by a 7394
beneficiary of a supplemental unemployment trust which is referred 7395
to in section 501(c)(17) of the Internal Revenue Code, shall not 7396
be allocated to this state unless the taxpayer's domicile was in 7397
this state at the time such income was paid or accrued. 7398

(7) All casino gaming winnings paid by any person licensed by 7399
the Ohio casino control commission shall be allocated to the 7400
state. 7401

(C) If an individual is a resident for part of the taxable 7402
year and a nonresident for the remainder of the taxable year, all 7403
items of nonbusiness income or deduction shall be allocated under 7404
division (A) of this section for the part of the taxable year that 7405
the individual is a resident and under division (B) of this 7406
section for the part of the taxable year that the individual is a 7407
nonresident. 7408

Sec. 5747.98. (A) To provide a uniform procedure for 7409
calculating the amount of tax due under section 5747.02 of the 7410
Revised Code, a taxpayer shall claim any credits to which the 7411
taxpayer is entitled in the following order: 7412

(1) The retirement income credit under division (B) of 7413

section 5747.055 of the Revised Code;	7414
(2) The senior citizen credit under division (C) of section 5747.05 of the Revised Code;	7415 7416
(3) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;	7417 7418
(4) The dependent care credit under section 5747.054 of the Revised Code;	7419 7420
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	7421 7422
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	7423 7424
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	7425 7426
(8) The low-income credit under section 5747.056 of the Revised Code;	7427 7428
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	7429 7430
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	7431 7432
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	7433 7434
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	7435 7436
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	7437 7438
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	7439 7440
(15) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	7441 7442

(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	7443 7444
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	7445 7446
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	7447 7448
(19) The job retention credit under division (B) of section 5747.058 of the Revised Code;	7449 7450
(20) The credit for selling alternative fuel under section 5747.77 of the Revised Code;	7451 7452
(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;	7453 7454 7455
(22) The job training credit under section 5747.39 of the Revised Code;	7456 7457
(23) The enterprise zone credit under section 5709.66 of the Revised Code;	7458 7459
(24) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	7460 7461
(25) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	7462 7463
(26) The ethanol plant investment credit under section 5747.75 of the Revised Code;	7464 7465
(27) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	7466 7467
(28) The export sales credit under section 5747.057 of the Revised Code;	7468 7469
(29) The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;	7470 7471

(30) The enterprise zone credits under section 5709.65 of the Revised Code;	7472 7473
(31) The research and development credit under section 5747.331 of the Revised Code;	7474 7475
(32) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	7476 7477
(33) The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	7478 7479
(34) The refundable jobs creation credit under division (A) of section 5747.058 of the Revised Code;	7480 7481
(35) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	7482 7483
(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;	7484 7485 7486
(37) The refundable credit for tax withheld under division (B)(1) of section 5747.062 of the Revised Code;	7487 7488
(38) <u>The refundable credit for tax withheld under section 5747.063 of the Revised Code;</u>	7489 7490
<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;	7491 7492 7493
(39) (40) The refundable motion picture production credit under section 5747.66 of the Revised Code.	7494 7495
(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	7496 7497 7498 7499 7500 7501

forward if authorized under the section creating that credit. 7502
Nothing in this chapter shall be construed to allow a taxpayer to 7503
claim, directly or indirectly, a credit more than once for a 7504
taxable year. 7505

Sec. 5753.01. As used in Chapter 5753. of the Revised Code 7506
and for no other purpose under Title LVII of the Revised Code: 7507

(A) "Casino facility" has the same meaning as in section 7508
3772.01 of the Revised Code. 7509

(B) "Casino gaming" has the same meaning as in section 7510
3772.01 of the Revised Code. 7511

(C) "Casino operator" has the same meaning as in section 7512
3772.01 of the Revised Code. 7513

(D) "Gross casino revenue" means the total amount of money 7514
exchanged for the purchase of chips, tokens, tickets, electronic 7515
cards, or similar objects by casino patrons, less winnings paid to 7516
wagerers. 7517

(E) "Person" has the same meaning as in section 3772.01 of 7518
the Revised Code. 7519

(F) "Slot machine" has the same meaning as in section 3772.01 7520
of the Revised Code. 7521

(G) "Table game" has the same meaning as in section 3772.01 7522
of the Revised Code. 7523

(H) "Tax period" means one twenty-four-hour period with 7524
regard to which a casino operator is required to pay the tax 7525
levied by this chapter. 7526

Sec. 5753.02. For the purpose of funding the needs of cities, 7527
counties, public school districts, law enforcement, and the horse 7528
racing industry; funding efforts to alleviate problem gambling and 7529
substance abuse; defraying Ohio casino control commission 7530

operating costs; and defraying the costs of administering the tax, 7531
a tax is levied on the gross casino revenue received by a casino 7532
operator of a casino facility at the rate of thirty-three per cent 7533
of the casino operator's gross casino revenue at the casino 7534
facility. The tax is in addition to any other taxes or fees 7535
imposed under the Revised Code or other law and for which the 7536
casino operator is liable under Section 6(C)(2) of Article XV, 7537
Ohio Constitution. 7538

Sec. 5753.03. (A) For the purpose of receiving and 7539
distributing, and accounting for, revenue received from the tax 7540
levied by section 5753.02 of the Revised Code, the following funds 7541
are created in the state treasury: 7542

(1) The casino tax revenue fund; 7543

(2) The gross casino revenue county fund; 7544

(3) The gross casino revenue county student fund; 7545

(4) The gross casino revenue host city fund; 7546

(5) The Ohio state racing commission fund; 7547

(6) The Ohio law enforcement training fund; 7548

(7) The problem casino gambling and addictions fund; 7549

(8) The casino control commission fund; 7550

(9) The casino tax administration fund. 7551

(B) All moneys collected from the tax levied under this 7552
chapter shall be deposited into the casino tax revenue fund. 7553

(C) From the casino tax revenue fund the director of budget 7554
and management shall transfer as needed to the tax refund fund 7555
amounts equal to the refunds certified by the tax commissioner 7556
under section 5753.06 of the Revised Code. 7557

(D) After making any transfers required by division (C) of 7558

this section, but not later than the fifteenth day of the month 7559
following the end of each calendar quarter, the director of budget 7560
and management shall transfer amounts to each fund as follows: 7561

(1) Fifty-one per cent to the gross casino revenue county 7562
fund to make payments as required by Section 6(C)(3)(a) of Article 7563
XV, Ohio Constitution; 7564

(2) Thirty-four per cent to the gross casino revenue county 7565
student fund to make payments as required by Section 6(C)(3)(b) of 7566
Article XV, Ohio Constitution; 7567

(3) Five per cent to the gross casino revenue host city fund 7568
for the benefit of the cities in which casino facilities are 7569
located; 7570

(4) Three per cent to the Ohio state racing commission fund 7571
to support horse racing in this state at which the pari-mutuel 7572
system of wagering is conducted; 7573

(5) Two per cent to the Ohio law enforcement training fund to 7574
support law enforcement functions in the state; 7575

(6) Two per cent to the problem casino gambling and 7576
addictions fund to support efforts to alleviate problem gambling 7577
and substance abuse and related research in the state; 7578

(7) Three per cent to the casino control commission fund to 7579
support the operations of the Ohio casino control commission and 7580
to defray the cost of administering the tax levied under section 7581
5753.02 of the Revised Code. 7582

Payments under divisions (D)(1), (2), and (3) of this section 7583
shall be made by the end of the month following the end of the 7584
quarterly period. The tax commissioner shall make the data 7585
available to the director of budget and management for this 7586
purpose. 7587

Of the money credited to the Ohio law enforcement training 7588

fund, the director of budget and management shall distribute 7589
eighty-five per cent of the money to the Ohio peace officer 7590
training academy and fifteen per cent of the money to the division 7591
of criminal justice services. 7592

(E) The director of budget and management shall transfer one 7593
per cent of the money credited to the casino control commission 7594
fund to the casino tax administration fund. The tax commissioner 7595
shall use the casino tax administration fund to defray the costs 7596
incurred in administering the tax levied by this chapter. 7597

Sec. 5753.04. Daily each day banks are open for business, not 7598
later than noon, a casino operator shall file a return 7599
electronically with the tax commissioner. The return shall be in 7600
the form required by the tax commissioner, and shall reflect the 7601
relevant tax period. The return shall include, but is not limited 7602
to, the amount of the casino operator's gross casino revenue for 7603
the tax period and the amount of tax due under section 5753.02 of 7604
the Revised Code for the tax period. The casino operator shall 7605
remit electronically with the return the tax due. 7606

If the casino operator ceases to be a taxpayer at any time, 7607
the casino operator shall indicate the last date for which the 7608
casino operator was liable for the tax. The return shall include a 7609
space for this purpose. 7610

Sec. 5753.05. (A)(1) A casino operator who fails to file a 7611
return or to remit the tax due as required by section 5753.04 of 7612
the Revised Code shall pay a penalty not to exceed the greater of 7613
five hundred dollars or ten per cent of the tax due. 7614

(2) If the tax commissioner finds additional tax to be due, 7615
the tax commissioner may impose an additional penalty of up to 7616
fifteen per cent of the additional tax found to be due. A 7617
delinquent payment of tax made as the result of a notice or an 7618

audit is subject to the additional penalty imposed by this 7619
division. 7620

(3) If a casino operator fails to file a return 7621
electronically or to remit the tax electronically, the tax 7622
commissioner may impose an additional penalty of fifty dollars or 7623
ten per cent of the tax due as shown on the return, whichever is 7624
greater. 7625

(B) If the tax due under section 5753.02 of the Revised Code 7626
is not timely paid, the casino operator shall pay interest at the 7627
rate per annum prescribed in section 5703.47 of the Revised Code 7628
beginning on the day the tax was due through the day the tax is 7629
paid or an assessment is issued, whichever occurs first. 7630

(C) The tax commissioner shall collect any penalty or 7631
interest as if it were the tax levied by section 5753.02 of the 7632
Revised Code. Penalties and interest shall be treated as if they 7633
were revenue arising from the tax levied by section 5753.02 of the 7634
Revised Code. 7635

(D) The tax commissioner may abate all or a portion of any 7636
penalty imposed under this section and may adopt rules governing 7637
abatements. 7638

(E) If a casino operator fails to file a return or remit the 7639
tax due as required by section 5753.04 of the Revised Code within 7640
a period of one year after the due date for filing the return or 7641
remitting the tax, the Ohio casino control commission may suspend 7642
the casino operator's license. 7643

Sec. 5753.06. (A) A casino operator may apply to the tax 7644
commissioner for refund of the amount of taxes under section 7645
5753.02 of the Revised Code that were overpaid, paid illegally or 7646
erroneously, or paid on an illegal or erroneous assessment. The 7647
application shall be on a form prescribed by the tax commissioner. 7648

The casino operator shall provide the amount of the requested 7649
refund along with the claimed reasons for, and documentation to 7650
support, the issuance of a refund. The casino operator shall file 7651
the application with the tax commissioner within four years after 7652
the date the payment was made, unless the applicant has waived the 7653
time limitation under division (D) of section 5753.07 of the 7654
Revised Code. In the latter event, the four-year limitation is 7655
extended for the same period of time as the waiver. 7656

(B) Upon the filing of a refund application, the tax 7657
commissioner shall determine the amount of refund to which the 7658
applicant is entitled. If the amount is not less than that 7659
claimed, the tax commissioner shall certify the amount to the 7660
director of budget and management and treasurer of state for 7661
payment from the tax refund fund. If the amount is less than that 7662
claimed, the tax commissioner shall proceed under section 5703.70 7663
of the Revised Code. 7664

(C) Interest on a refund applied for under this section, 7665
computed at the rate provided for in section 5703.47 of the 7666
Revised Code, shall be allowed from the later of the date the tax 7667
was due or the date payment of the tax was made. Except as 7668
provided in section 5753.07 of the Revised Code, the tax 7669
commissioner may, with the consent of the casino operator, provide 7670
for crediting against the tax due for a tax period, the amount of 7671
any refund due the casino operator for a preceding tax period. 7672

(D) Refunds under this section are subject to offset under 7673
section 5753.061 of the Revised Code. 7674

Sec. 5753.061. As used in this section, "debt to the state" 7675
means unpaid taxes that are due the state, unpaid workers' 7676
compensation premiums that are due, unpaid unemployment 7677
compensation contributions that are due, unpaid unemployment 7678

compensation payments in lieu of contributions that are due, 7679
unpaid fees payable to the state or to the clerk of courts under 7680
section 4505.06 of the Revised Code, incorrect medical assistance 7681
payments, or any unpaid charge, penalty, or interest arising from 7682
any of the foregoing. A debt to the state is not a "debt to the 7683
state" as used in this section unless the liability underlying the 7684
debt to the state has become incontestable because the time for 7685
appealing, reconsidering, reassessing, or otherwise questioning 7686
the liability has expired or the liability has been finally 7687
determined to be valid. 7688

If a casino operator who is entitled to a refund under 7689
section 5753.06 of the Revised Code owes a debt to the state, the 7690
amount refundable may be applied in satisfaction of the debt to 7691
the state. If the amount refundable is less than the amount of the 7692
debt to the state, the amount refundable may be applied in partial 7693
satisfaction of the debt. If the amount refundable is greater than 7694
the amount of the debt, the amount refundable remaining after 7695
satisfaction of the debt shall be refunded to the casino operator. 7696

Sec. 5753.07. (A)(1) The tax commissioner may issue an 7697
assessment, based on any information in the tax commissioner's 7698
possession, against a casino operator who fails to pay the tax 7699
levied under section 5753.02 of the Revised Code or to file a 7700
return under section 5753.04 of the Revised Code. The tax 7701
commissioner shall give the casino operator written notice of the 7702
assessment under section 5703.37 of the Revised Code. With the 7703
notice, the tax commissioner shall include instructions on how to 7704
petition for reassessment and on how to request a hearing with 7705
respect to the petition. 7706

(2) Unless the casino operator, within sixty days after 7707
service of the notice of assessment, files with the tax 7708
commissioner, either personally or by certified mail, a written 7709

petition signed by the casino operator, or by the casino 7710
operator's authorized agent who has knowledge of the facts, the 7711
assessment becomes final, and the amount of the assessment is due 7712
and payable from the casino operator to the treasurer of state. 7713
The petition shall indicate the casino operator's objections to 7714
the assessment. Additional objections may be raised in writing if 7715
they are received by the tax commissioner before the date shown on 7716
the final determination. 7717

(3) If a petition for reassessment has been properly filed, 7718
the tax commissioner shall proceed under section 5703.60 of the 7719
Revised Code. 7720

(4) After an assessment becomes final, if any portion of the 7721
assessment, including penalties and accrued interest, remains 7722
unpaid, the tax commissioner may file a certified copy of the 7723
entry making the assessment final in the office of the clerk of 7724
the court of common pleas of Franklin county or in the office of 7725
the clerk of the court of common pleas of the county in which the 7726
casino operator resides, the casino operator's casino facility is 7727
located, or the casino operator's principal place of business in 7728
this state is located. Immediately upon the filing of the entry, 7729
the clerk shall enter a judgment for the state against the 7730
taxpayer assessed in the amount shown on the entry. The judgment 7731
may be filed by the clerk in a loose-leaf book entitled, "special 7732
judgments for the gross casino revenue tax." The judgment has the 7733
same effect as other judgments. Execution shall issue upon the 7734
judgment at the request of the tax commissioner, and all laws 7735
applicable to sales on execution apply to sales made under the 7736
judgment. 7737

(5) The portion of an assessment not paid within sixty days 7738
after the day the assessment was issued bears interest at the rate 7739
per annum prescribed by section 5703.47 of the Revised Code from 7740
the day the tax commissioner issued the assessment until the 7741

assessment is paid. Interest shall be paid in the same manner as 7742
the tax levied under section 5753.02 of the Revised Code and may 7743
be collected by the issuance of an assessment under this section. 7744

(B) If the tax commissioner believes that collection of the 7745
tax levied under section 5753.02 of the Revised Code will be 7746
jeopardized unless proceedings to collect or secure collection of 7747
the tax are instituted without delay, the commissioner may issue a 7748
jeopardy assessment against the casino operator who is liable for 7749
the tax. Immediately upon the issuance of a jeopardy assessment, 7750
the tax commissioner shall file an entry with the clerk of the 7751
court of common pleas in the manner prescribed by division (A)(4) 7752
of this section, and the clerk shall proceed as directed in that 7753
division. Notice of the jeopardy assessment shall be served on the 7754
casino operator or the casino operator's authorized agent under 7755
section 5703.37 of the Revised Code within five days after the 7756
filing of the entry with the clerk. The total amount assessed is 7757
immediately due and payable, unless the casino operator assessed 7758
files a petition for reassessment under division (A)(2) of this 7759
section and provides security in a form satisfactory to the tax 7760
commissioner that is in an amount sufficient to satisfy the unpaid 7761
balance of the assessment. If a petition for reassessment has been 7762
filed, and if satisfactory security has been provided, the tax 7763
commissioner shall proceed under division (A)(3) of this section. 7764
Full or partial payment of the assessment does not prejudice the 7765
tax commissioner's consideration of the petition for reassessment. 7766

(C) The tax commissioner shall immediately forward to the 7767
treasurer of state all amounts the tax commissioner receives under 7768
this section, and the amounts forwarded shall be treated as if 7769
they were revenue arising from the tax levied under section 7770
5753.02 of the Revised Code. 7771

(D) Except as otherwise provided in this division, no 7772
assessment shall be issued against a casino operator for the tax 7773

levied under section 5753.02 of the Revised Code more than four 7774
years after the due date for filing the return for the tax period 7775
for which the tax was reported, or more than four years after the 7776
return for the tax period was filed, whichever is later. This 7777
division does not bar an assessment against a casino operator who 7778
fails to file a return as required by section 5753.04 of the 7779
Revised Code or who files a fraudulent return, or when the casino 7780
operator and the tax commissioner waive in writing the time 7781
limitation. 7782

(E) If the tax commissioner possesses information that 7783
indicates that the amount of tax a casino operator is liable to 7784
pay under section 5753.02 of the Revised Code exceeds the amount 7785
the casino operator paid, the tax commissioner may audit a sample 7786
of the casino operator's gross casino revenue over a 7787
representative period of time to ascertain the amount of tax due, 7788
and may issue an assessment based on the audit. The tax 7789
commissioner shall make a good faith effort to reach agreement 7790
with the casino operator in selecting a representative sample. The 7791
tax commissioner may apply a sampling method only if the tax 7792
commissioner has prescribed the method by rule. 7793

(F) If the whereabouts of a casino operator who is liable for 7794
the tax levied under section 5753.02 of the Revised Code are 7795
unknown to the tax commissioner, the tax commissioner shall 7796
proceed under section 5703.37 of the Revised Code. 7797

(G) If a casino operator fails to pay the tax levied under 7798
section 5753.02 of the Revised Code within a period of one year 7799
after the due date for remitting the tax, the Ohio casino control 7800
commission may suspend the casino operator's license. 7801

Sec. 5753.08. If a casino operator who is liable for the tax 7802
levied under section 5753.02 of the Revised Code sells the casino 7803
facility, disposes of the casino facility in any manner other than 7804

in the regular course of business, or quits the casino gaming 7805
business, any tax owed by that person becomes immediately due and 7806
payable, and the person shall pay the tax due, including any 7807
applicable penalties and interest. The person's successor shall 7808
withhold a sufficient amount of the purchase money to cover the 7809
amounts due and unpaid until the predecessor produces a receipt 7810
from the tax commissioner showing that the amounts due have been 7811
paid or a certificate indicating that no taxes are due. If the 7812
successor fails to withhold purchase money, the successor is 7813
personally liable, up to the purchase money amount, for amounts 7814
that were unpaid during the operation of the business by the 7815
predecessor. 7816

Sec. 5753.09. The tax commissioner shall administer and 7817
enforce this chapter. In addition to any other powers conferred 7818
upon the tax commissioner by law, the tax commissioner may: 7819

(A) Prescribe all forms that are required to be filed under 7820
this chapter; 7821

(B) Adopt rules that are necessary and proper to carry out 7822
this chapter; and 7823

(C) Appoint professional, technical, and clerical employees 7824
as are necessary to carry out the tax commissioner's duties under 7825
this chapter. 7826

Sec. 5753.10. The tax commissioner may prescribe requirements 7827
for the keeping of records and pertinent documents, for the filing 7828
of copies of federal income tax returns and determinations, and 7829
for computations reconciling federal income tax returns with the 7830
return required by section 5753.04 of the Revised Code. The tax 7831
commissioner may require a casino operator, by rule or by notice 7832
served on the casino operator, to keep records and other documents 7833
that the tax commissioner considers necessary to show the extent 7834

to which the casino operator is subject to this chapter. The 7835
records and other documents shall be open to inspection by the tax 7836
commissioner during business hours, and shall be preserved for a 7837
period of four years unless the tax commissioner, in writing, 7838
consents to their destruction within that period, or by order 7839
served on the casino operator requires that they be kept longer. 7840
If the records are normally kept electronically by the casino 7841
operator, the casino operator shall provide the records to the tax 7842
commissioner electronically at the tax commissioner's request. 7843

Any information required by the tax commissioner under this 7845
section is confidential under section 5703.21 of the Revised Code. 7846

Section 2. That existing sections 101.70, 102.02, 102.03, 7847
109.31, 109.572, 109.71, 109.77, 109.79, 121.41, 121.60, 1705.48, 7848
2915.01, 2915.02, 2915.091, 2915.101, 3793.02, 4301.355, 4301.62, 7849
4303.181, 4303.182, 4303.30, 5502.03, 5703.052, 5703.19, 5703.21, 7850
5703.70, 5747.01, 5747.02, 5747.20, and 5747.98 of the Revised 7851
Code are hereby repealed. 7852

Section 3. The first return filed under section 5753.04 of 7853
the Revised Code shall reflect the tax period consisting of or 7854
beginning on the day on which operations of the casino facility 7855
commence. 7856

Section 4. The General Assembly, applying the principle 7857
stated in division (B) of section 1.52 of the Revised Code that 7858
amendments are to be harmonized if reasonably capable of 7859
simultaneous operation, finds that the following sections, 7860
presented in this act as composites of the sections as amended by 7861
the acts indicated, are the resulting versions of the sections in 7862
effect before the effective date of the sections as presented in 7863

this act:	7864
Section 109.572 of the Revised Code as amended by both Am.	7865
Sub. H.B. 1 and Sub. S.B. 79 of the 128th General Assembly.	7866
Section 109.77 of the Revised Code as amended by both Am.	7867
Sub. H.B. 1 and Sub. S.B. 79 of the 128th General Assembly.	7868
Section 4301.62 of the Revised Code as amended by both Am.	7869
Sub. H.B. 562 and Sub. S.B. 150 of the 127th General Assembly.	7870