



## Ohio Revised Code

### Section 3769.103 Remittance of tax due.

Effective: October 1, 2013

Legislation: House Bill 59 - 130th General Assembly

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(A) On each day on which banks are open for business, or not later than noon of the calendar day following a racing day on which banks are not open for business, a permit holder shall remit the amount of tax due under sections 3769.08, 3769.087, and 3769.26 of the Revised Code in the manner required by the commissioner. The permit holder shall file with the tax due a report in the form required by the commissioner. The report shall reflect the activity of the previous racing day and include any other information the commissioner considers necessary to administer the taxes imposed under sections 3769.08, 3769.087, and 3769.26 of the Revised Code.

(B) Within ten days after the close of a horse-racing meeting, a permit holder shall remit the amount of tax due under section 3769.28 of the Revised Code in the manner required by the commissioner. The permit holder shall file with the tax due the final report required pursuant to section 3769.28 of the Revised Code in the form required by the commissioner. The report shall include any information the commissioner considers necessary to administer the tax imposed by section 3769.28 of the Revised Code.

(C) The commissioner may require permit holders to use the Ohio business gateway to file reports and remit the tax, or may provide for another means for taxpayers to file and remit the tax electronically.

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