



## Ohio Revised Code

### Section 3769.28 Collecting additional tax for benefit of local subdivisions.

Effective: October 1, 2013

Legislation: House Bill 59 - 130th General Assembly

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Within ten days after the close of a horse-racing meeting, each permit holder who conducts a pari-mutuel system of wagering where the wagering is less than five million dollars shall remit, in the manner prescribed under section 3769.103 of the Revised Code, a sum of money equal to one-tenth of one per cent of the total amount wagered and where the wagering is five million dollars or more a sum of money equal to fifteen hundredths of one per cent of the total amount wagered during any horse-racing meeting for the purpose of providing operating revenue for the political subdivisions wherein such meetings are held. Within ten days after the close of a meeting, the permit holder shall also prepare and transmit, in the manner prescribed under section 3769.103 of the Revised Code, to the tax commissioner a final report showing the total amount wagered during the horse-racing meeting and any other information required by the commissioner relative to the tax levied by this section.

This section shall not apply to any agricultural society which holds a horse-racing permit.

The amount collected under this section from any one permit holder shall not exceed fifteen thousand dollars from any one horse-racing meeting in any calendar year.

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