



Ohio Revised Code Section 5753.01 Definitions.

Effective: September 23, 2022

Legislation: House Bill 515

As used in Chapter 5753. of the Revised Code and for no other purpose under Title LVII of the Revised Code:

- (A) "Casino facility" has the same meaning as in section 3772.01 of the Revised Code.
- (B) "Casino gaming" has the same meaning as in section 3772.01 of the Revised Code.
- (C) "Casino operator" has the same meaning as in section 3772.01 of the Revised Code.
- (D) "Gross casino revenue" means the total amount of money exchanged for the purchase of chips, tokens, tickets, electronic cards, or similar objects by casino patrons, less winnings paid to wagerers. "Gross casino revenue" does not include either of the following:
 - (1) The issuance to casino patrons or wagering by casino patrons of any promotional gaming credit as defined in section 3772.01 of the Revised Code. When issuance of the promotional gaming credit requires money exchanged as a match from the patron, the excludible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron.
 - (2) Sports gaming receipts.
- (E) "Person" has the same meaning as in section 3772.01 of the Revised Code.
- (F) "Slot machine" has the same meaning as in section 3772.01 of the Revised Code.
- (G) "Sports gaming facility" and "sports gaming proprietor" have the same meanings as in section 3775.01 of the Revised Code.
- (H) "Sports gaming receipts" means the total gross receipts received by a sports gaming proprietor



from the operation of sports gaming in this state, less the total of the following:

- (1) All cash and cash equivalents paid as winnings to sports gaming patrons;
- (2) The dollar amount of all voided wagers.
- (3) Receipts received from the operation of lottery sports gaming on behalf of the state under sections 3770.23 to 3770.25 of the Revised Code.
- (4)(a) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons;
- (b) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons.

As used in division (H) of this section, "promotional gaming credit" has the same meaning as in section 3775.01 of the Revised Code. When issuance of a promotional gaming credit requires money exchanged as a match from the patron, the deductible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron.

(I) "Table game" has the same meaning as in section 3772.01 of the Revised Code.

(J) "Taxpayer" means a casino operator subject to the tax levied under section 5753.02 of the Revised Code or a sports gaming proprietor subject to the tax levied under section 5753.021 of the Revised Code.

(K) "Tax period" means one twenty-four-hour period with regard to which a casino operator is required to pay the tax levied by section 5753.02 of the Revised Code and one calendar month with regard to which a sports gaming proprietor is required to pay the tax levied by section 5753.021 of the Revised Code.