



Ohio Revised Code

Section 5753.02 Tax levied on casino revenue.

Effective: September 10, 2010

Legislation: House Bill 519 - 128th General Assembly

For the purpose of funding the needs of cities, counties, public school districts, law enforcement, and the horse racing industry; funding efforts to alleviate problem gambling and substance abuse; defraying Ohio casino control commission operating costs; and defraying the costs of administering the tax, a tax is levied on the gross casino revenue received by a casino operator of a casino facility at the rate of thirty-three per cent of the casino operator's gross casino revenue at the casino facility. The tax is in addition to any other taxes or fees imposed under the Revised Code or other law and for which the casino operator is liable under Section 6(C)(2) of Article XV, Ohio Constitution.
