



## Ohio Revised Code Section 5753.04 Filing of returns.

Effective: September 23, 2022

Legislation: House Bill 515

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(A) Each taxpayer shall file returns electronically with the tax commissioner. Casino operators shall file returns daily each day banks are open for business, not later than noon, and sports gaming proprietors shall file returns on or before the fifteenth day of each month, not later than noon. The return shall be in the form required by the tax commissioner, and shall reflect the relevant tax period. The return shall include, but is not limited to, the amount of the taxpayer's gross casino revenue or sports gaming receipts for the tax period and the amount of tax due under section 5753.02 or 5753.021 of the Revised Code for the tax period. The taxpayer shall remit electronically with the return the tax due.

(B) If a casino operator or sports gaming proprietor ceases to be a taxpayer at any time, the operator or proprietor shall indicate the last date for which the operator or proprietor was liable for the tax. The return shall include a space for this purpose.

(C) Except as otherwise provided in division (A) of section 3775.14 of the Revised Code, the information in a return a sports gaming proprietor files with the tax commissioner under this section concerning sports gaming receipts is subject to disclosure as a public record under section 149.43 of the Revised Code.

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