



Ohio Revised Code

Section 2915.101 Distributing net profit from proceeds of sale of instant bingo.

Effective: September 30, 2021

Legislation: House Bill 110

Except as otherwise provided by law, a charitable organization that conducts instant bingo or electronic instant bingo shall distribute the net profit from the proceeds of the sale of instant bingo or electronic instant bingo as follows:

(A)(1) If a veteran's organization, a fraternal organization, or a sporting organization conducted the instant bingo or electronic instant bingo, the organization shall distribute the net profit from the proceeds of the sale of instant bingo or electronic instant bingo, as follows:

(a) For the first two hundred fifty thousand dollars, or a greater amount prescribed by the attorney general to adjust for changes in prices as measured by the consumer price index as defined in section 325.18 of the Revised Code and other factors affecting the organization's expenses, as defined in division (GG) of section 2915.01 of the Revised Code, or less of net profit from the proceeds of the sale of instant bingo or electronic instant bingo generated in a calendar year:

(i) At least twenty-five per cent shall be distributed to an organization described in division (V)(1) of section 2915.01 of the Revised Code or to a department or agency of the federal government, the state, or any political subdivision.

(ii) Not more than seventy-five per cent may be deducted and retained by the organization for reimbursement of or for the organization's expenses, as defined in division (GG) of section 2915.01 of the Revised Code, in conducting the instant bingo or electronic instant bingo game.

(b) For any net profit from the proceeds of the sale of instant bingo or electronic instant bingo of more than two hundred fifty thousand dollars or an adjusted amount generated in a calendar year:

(i) A minimum of fifty per cent shall be distributed to an organization described in division (V)(1) of section 2915.01 of the Revised Code or to a department or agency of the federal government, the state, or any political subdivision.



(ii) Five per cent may be distributed for the organization's own charitable purposes or to a community action agency.

(iii) Forty-five per cent may be deducted and retained by the organization for reimbursement of or for the organization's expenses, as defined in division (GG) of section 2915.01 of the Revised Code, in conducting the instant bingo or electronic instant bingo game.

(2) If a veteran's organization, a fraternal organization, or a sporting organization does not distribute the full percentages specified in divisions (A)(1)(a) and (b) of this section for the purposes specified in those divisions, the organization shall distribute the balance of the net profit from the proceeds of the sale of instant bingo or electronic instant bingo not distributed or retained for those purposes to an organization described in division (V)(1) of section 2915.01 of the Revised Code.

(B) If a charitable organization other than a veteran's organization, a fraternal organization, or a sporting organization conducted the instant bingo or electronic instant bingo, the organization shall distribute one hundred per cent of the net profit from the proceeds of the sale of instant bingo or electronic instant bingo to an organization described in division (V)(1) of section 2915.01 of the Revised Code or to a department or agency of the federal government, the state, or any political subdivision.

(C) Nothing in this section prohibits a veteran's organization, a fraternal organization, or a sporting organization from distributing any net profit from the proceeds of the sale of instant bingo or electronic instant bingo to an organization that is described in subsection 501(c)(3) of the Internal Revenue Code when the organization that is described in subsection 501(c)(3) of the Internal Revenue Code is one that makes donations to other organizations and permits donors to advise or direct such donations so long as the donations comply with requirements established in or pursuant to subsection 501(c)(3) of the Internal Revenue Code.