



## Ohio Revised Code

### Section 3123.90 Withholding from casino and sports gaming winnings.

Effective: September 30, 2025

Legislation: House Bill 96

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(A) As used in this section:

(1) "Casino facility," "casino operator," and "management company" have the meanings defined in section 3772.01 of the Revised Code.

(2) "Sports gaming proprietor" has the meaning defined in section 3775.01 of the Revised Code.

(3) "Lottery sports gaming" has the same meaning as in section 3770.23 of the Revised Code.

(B) The department of job and family services shall develop and implement a real time data match program with each casino facility's casino operator or management company and with each sports gaming proprietor to identify obligors who are subject to a final and enforceable determination of default made under sections 3123.01 to 3123.07 of the Revised Code.

(C) Subject to division (E) of this section, upon the data match program's implementation, if a person receives a payout of winnings at a casino facility or from sports gaming in an amount for which reporting to the internal revenue service of the amount is required by section 6041 of the Internal Revenue Code, as amended, the casino operator, management company, or sports gaming proprietor shall refer to the data match program to determine if the person entitled to the winnings is in default under a support order. If the data match program indicates that the person is in default, the casino operator, management company, or sports gaming proprietor shall withhold from the person's winnings an amount sufficient to satisfy any past due support owed by the obligor identified in the data match up to the amount of the winnings.

(D) Not later than fourteen days after withholding the amount, the casino operator, management company, or sports gaming proprietor shall electronically transmit any amount withheld to the department as payment on the support obligation.



(E) A sports gaming proprietor that offers lottery sports gaming through a terminal described in division (B)(3) of section 3770.24 of the Revised Code shall not withhold amounts under this section from winnings from wagers placed through that terminal. The state lottery commission shall withhold amounts from those winnings under section 3770.071 of the Revised Code.

(F) The department, in consultation with the Ohio casino control commission, may adopt rules under Chapter 119. of the Revised Code as are necessary for implementation of this section.