



Ohio Revised Code

Section 3769.087 Retaining additional tax and amount from certain wagering.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) In addition to the commission of eighteen per cent retained by each permit holder as provided in section 3769.08 of the Revised Code, each permit holder shall retain an additional amount equal to four per cent of the total of all moneys wagered on each racing day on all wagering pools other than win, place, and show, of which amount retained an amount equal to three per cent of the total of all moneys wagered on each racing day on those pools shall be paid in the manner prescribed under section 3769.103 of the Revised Code, as a tax. Subject to the restrictions contained in divisions (B), (C), and (M) of section 3769.08 of the Revised Code, from such additional moneys paid to the tax commissioner:

(1) Four-sixths shall be allocated to fund distribution as provided in division (M) of section 3769.08 of the Revised Code.

(2) One-twelfth shall be paid into the Ohio fairs fund created by section 3769.082 of the Revised Code.

(3) One-twelfth of the additional moneys paid to the tax commissioner by thoroughbred racing permit holders shall be paid into the Ohio thoroughbred race fund created by section 3769.083 of the Revised Code.

(4) One-twelfth of the additional moneys paid to the tax commissioner by harness horse racing permit holders shall be paid to the Ohio standardbred development fund created by section 3769.085 of the Revised Code.

(5) One-sixth shall be paid into the state racing commission operating fund created by section 3769.03 of the Revised Code.

(6) One-twelfth of the additional moneys paid to the tax commissioner by quarterhorse racing permit holders shall be paid into the Ohio thoroughbred race fund created by section 3769.083 of the



Revised Code to support quarterhorse development and purses.

The remaining one per cent that is retained of the total of all moneys wagered on each racing day on all pools other than win, place, and show, shall be retained by racing permit holders, and, except as otherwise provided in section 3769.089 of the Revised Code, racing permit holders shall use one-half for purse money and retain one-half.

(B) In addition to the commission of eighteen per cent retained by each permit holder as provided in section 3769.08 of the Revised Code and the additional amount retained by each permit holder as provided in division (A) of this section, each permit holder shall retain an additional amount equal to one-half of one per cent of the total of all moneys wagered on each racing day on all wagering pools other than win, place, and show. The additional amount retained under this division shall be paid in the manner prescribed under section 3769.103 of the Revised Code, as a tax. The tax commissioner shall pay the amount of the tax received under this division to the state racing commission operating fund created by section 3769.03 of the Revised Code.

(C) Unless otherwise agreed to by the video lottery sales agent and the applicable horsemen's association recognized by the state racing commission to represent such persons, within ninety days after September 29, 2013, for video lottery sales agents operating as such on September 29, 2013, or within six months after the date a video lottery sales agent begins operating as such for video lottery sales agents not operating as such on September 29, 2013, the state racing commission shall direct through rule that a percentage of the lottery sales agent's commission as determined by the state lottery commission for conducting video lottery terminal gaming on behalf of the state be paid to the state racing commission for the benefit of breeding and racing in this state. The percentage so determined shall not be less than nine per cent or more than eleven per cent of the video lottery terminal income, and shall be a sliding scale based upon capital expenditures necessary to build the video lottery sales agent's facility. The aggregate of one hundred per cent of video lottery terminal income minus the lottery sales agent's commission percentage as determined by the state lottery commission plus the percentage of the lottery sale agent's commission, as determined by the state racing commission or otherwise agreed to by the video lottery sales agent and the applicable horsemen's association recognized by the state racing commission to represent such persons, for the benefit of breeding and racing in this state shall not exceed forty-five per cent of the video lottery terminal income. In addition, beginning July 1, 2013, the state lottery commission shall adopt a rule



to require the lottery sales agent conducting video lottery terminal gaming on behalf of the state to disperse to the state lottery commission one-half of one per cent of such a lottery sales agent's commission for the purpose of providing funding support to appropriate state agencies for programs that provide for gambling addiction and other related addiction services. The state lottery commission's rule also may require the lottery sales agent conducting video lottery terminal gaming on behalf of the state to disperse to the state lottery commission an additional amount up to one-half of one per cent of such a lottery sales agent's commission for that purpose.