



Ohio Revised Code

Section 3769.10 Enforcement of chapter - taxes, fees.

Effective: October 1, 2013

Legislation: House Bill 59 - 130th General Assembly

The state racing commission and the tax commissioner shall enforce this chapter and may incur such expenses as are necessary; provided, that the power of the tax commissioner shall extend only to enforcement and administration of the taxes levied by sections 3769.08, 3769.087, 3769.26, and 3769.28 of the Revised Code as provided in those sections and in sections 3769.088, 3769.101, 3769.102, 3769.103, 5703.05, 5703.17 to 5703.37, 5703.39, 5703.41, and 5703.45 of the Revised Code. The commissioner may adopt, in accordance with section 5703.14 of the Revised Code, such rules as the commissioner considers necessary to administer sections 3769.08, 3769.087, 3769.088, 3769.101, 3769.102, 3769.103, 3769.26, and 3769.28 of the Revised Code.

Except as otherwise provided in section 3769.03 of the Revised Code, all taxes, fees, and moneys due the state under sections 3769.01 to 3769.071 and 3769.09 to 3769.14 of the Revised Code shall be paid to, and receipted for by, the secretary of the state racing commission, and shall be paid by the secretary weekly into the state treasury to the credit of the general revenue fund. All taxes due the state under sections 3769.08, 3769.087, and 3769.26 of the Revised Code shall be paid to, and receipted for by, the tax commissioner, and shall be paid by the commissioner monthly into the proper funds.

All vouchers of the commission shall be approved by the commission chairperson or secretary, or both, as authorized by the commission.
