



Ohio Revised Code Section 5753.03 Funds created.

Effective: [March 23, 2022](#)

Legislation: [House Bill 29](#)

(A) For the purpose of receiving and distributing, and accounting for, revenue received from the tax levied by section 5753.02 of the Revised Code, the following funds are created in the state treasury:

- (1) The casino tax revenue fund;
- (2) The gross casino revenue county fund;
- (3) The gross casino revenue county student fund;
- (4) The gross casino revenue host city fund;
- (5) The Ohio state racing commission fund;
- (6) The Ohio law enforcement training fund;
- (7) The problem casino gambling and addictions fund;
- (8) The casino control commission fund;
- (9) The casino tax administration fund;
- (10) The peace officer training academy fund;
- (11) The criminal justice services casino tax revenue fund.

(B) All moneys collected from the tax levied under section 5753.02 of the Revised Code shall be deposited into the casino tax revenue fund.



(C) From the casino tax revenue fund the director of budget and management shall transfer as needed to the tax refund fund amounts equal to the refunds certified by the tax commissioner under section 5753.06 of the Revised Code and attributable to the tax levied under section 5753.02 of the Revised Code.

(D) After making any transfers required by division (C) of this section, but not later than the fifteenth day of the month following the end of each calendar quarter, the director of budget and management shall transfer amounts to each fund as follows:

(1) Fifty-one per cent to the gross casino revenue county fund to make payments as required by Section 6(C)(3)(a) of Article XV, Ohio Constitution;

(2) Thirty-four per cent to the gross casino revenue county student fund to make payments as required by Section 6(C)(3)(b) of Article XV, Ohio Constitution and as provided in section 5753.11 of the Revised Code;

(3) Five per cent to the gross casino revenue host city fund for the benefit of the cities in which casino facilities are located;

(4) Three per cent to the Ohio state racing commission fund to support the efforts and activities of the Ohio state racing commission to promote horse racing in this state at which the pari-mutuel system of wagering is conducted;

(5) Two per cent to the Ohio law enforcement training fund to support law enforcement functions in the state;

(6) Two per cent to the problem casino gambling and addictions fund to support efforts of the department of mental health and addiction services to alleviate problem gambling and substance abuse and related research in the state under section 5119.47 of the Revised Code;

(7) Three per cent to the casino control commission fund to support the operations of the Ohio casino control commission and to defray the cost of administering the tax levied under section 5753.02 of the Revised Code.



Payments under divisions (D)(1) and (3) of this section shall be made by the end of the month following the end of the quarterly period. The tax commissioner shall make the data available to the director of budget and management for this purpose.

Money in the Ohio state racing commission fund shall be distributed at the discretion of the Ohio state racing commission for the purpose stated in division (D)(4) of this section by the end of the month following the end of the quarterly period. The commission may retain up to ten per cent of the amount transferred to the fund under division (D)(4) of this section for operating expenses necessary for the administration of the fund.

Payments from the gross casino revenue county student fund as required under section 5753.11 of the Revised Code shall be made by the last day of January and by the last day of August of each year, beginning in 2013. The tax commissioner shall make the data available to the director of budget and management for this purpose.

Of the money credited to the Ohio law enforcement training fund, the director of budget and management shall distribute eighty-five per cent of the money to the police officer training academy fund for the purpose of supporting the law enforcement training efforts of the Ohio peace officer training academy and fifteen per cent of the money to the criminal justice services casino tax revenue fund for the purpose of supporting the law enforcement training efforts of the division of criminal justice services.

(E)(1) The tax commissioner shall serve as an agent of the counties of this state only for the purposes of this division and solely to make payments directly to municipal corporations and school districts, as applicable, on the counties' behalf.

(2) On or before the last day of the month following the end of each calendar quarter, the tax commissioner shall provide for payment from the funds referenced in divisions (D)(1) and (3) of this section to each county and municipal corporation as prescribed in those divisions.

(3) On or before the last day of January and the last day of August each year, the commissioner shall provide for payments from the fund referenced in division (D)(2) of this section to each school



district as prescribed in that division.

(F) The director of budget and management shall transfer one per cent of the money credited to the casino control commission fund to the casino tax administration fund. The tax commissioner shall use the casino tax administration fund to defray the costs incurred in administering the tax levied under section 5753.02 of the Revised Code.

(G) All investment earnings of the gross casino revenue county student fund shall be credited to the fund.