



## Ohio Revised Code

### Section 5753.12 Tax on unlicensed casino and sports gaming facilities.

Effective: [March 23, 2022](#)

Legislation: [House Bill 29 - 134th General Assembly](#)

---

(A) Notwithstanding any provision of this chapter, any person who operates a casino facility without holding a current, valid license issued under Chapter 3772. of the Revised Code or a sports gaming facility without holding a current, valid license issued under Chapter 3775. of the Revised Code is liable for any amounts, including tax, interest, and penalties, imposed under this chapter in the same manner as persons that do hold such a license.

(B) The tax commissioner may issue an assessment against a person described in division (A) of this section for any amount due under this chapter in the same manner provided under section 5753.07 of the Revised Code.

---