



Ohio Administrative Code

Rule 109:1-4-16 Instant bingo non-cash prizes.

Effective: December 23, 2021

(A) For purposes of division (EE) of section 2915.01 of the Revised Code, the terms "prize" or "prize awards" may include prizes other than cash prizes, i.e. non-cash prizes.

(B) If a non-cash prize is awarded as a prize in an instant bingo game, when calculating gross profit the organization shall record the value of the prize as the amount actually expended by the organization for the purchase of the non-cash prize, including the actual cost of the non-cash prize and any sales tax actually expended by the organization for the purchase of the non-cash prize. The organization shall attach a copy of the itemized receipt for the purchase of the non-cash prize to the corresponding invoice for the purchase of the deal of instant bingo tickets for which the non-cash prize is awarded.

(C) The organization shall pay for the purchase of non-cash prizes by check or electronic fund transfers drawn from the checking account devoted exclusively to the bingo session or game.
