



## Ohio Administrative Code

### Rule 5703-23-01 Filing and payment of horseracing tax.

Effective: January 9, 2021

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(A) Except as provided in paragraph (C) of this rule, each permit holder required to file a daily horseracing tax report shall file such report and remit payment of the tax liability pursuant to section 3769.103 of the Revised Code as follows:

(1) For each racing day, the permit holder shall prepare and transmit to the tax commissioner a report, on a form prescribed by the commissioner, showing for each race and simulcast:

(a) The amount wagered on win, place, or show and the breakage thereon;

(b) The amount wagered on other than win, place, or show and the breakage thereon;

(c) The capital improvement allowance, if any;

(d) The amount of tax due; and

(e) Any other information the commissioner deems necessary.

The report shall be signed by the permit holder or an authorized agent. The report shall be filed electronically with the commissioner by using the Ohio business gateway or another electronic method authorized by the commissioner, unless the commissioner specifies a different method of filing.

(2) For each racing day, the permit holder shall make a payment of the tax liability electronically by using the Ohio business gateway, another electronic method authorized by the commissioner, or in the manner prescribed by rules adopted by the treasurer of state under section 113.061 of the Revised Code. This payment shall be remitted to the commissioner with the report required by paragraph (A)(1) of this rule for that racing day.



(3) A county fair, independent fair, or agricultural society is not required to file or pay electronically, but may do so.

(B) The final report required pursuant to section 3769.28 of the Revised Code shall not be subject to this rule.

(1) Any permit holder may request an exemption from the electronic filing and payment requirements of paragraph (A) of this rule. If a form is prescribed by the commissioner for such purpose, which shall be posted on the department of taxations web site, the person shall complete such form.

(2) Upon review and receipt of a request under paragraph (B)(1) of this rule, the commissioner will notify the permit holder in writing of the decision. If granted, the exemption from the electronic filing and payment requirements of paragraph (A) of this rule shall apply: The denial or revocation of an excuse under this paragraph is not a final determination of the commissioner and is not subject to further appeal.

(a) Until the date, or for the duration, specified in the notice granting the exemption, or

(b) If no date or duration is specified in the notice, until revoked in writing by the commissioner.

(3) The denial or revocation by the commissioner under paragraph (B)(2) of this rule is not a final determination of the commissioner and is not subject to further appeal.

(D) Nothing in this rule affects any permit holders obligation to timely file all returns and timely pay all amounts required by Chapter 3769. of the Revised Code.

(E) "Ohio business gateway" has the same meaning as the term is referenced in section 5703.059 of the Revised Code.