



## Ohio Administrative Code

### Rule 5703-23-02 Payment of additional horseracing tax.

Effective: January 12, 2020

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(A) Within ten days after the close of a racing meeting, the permit holder shall prepare and transmit to the tax commissioner a final report, on a form prescribed by the tax commissioner, showing the total amount wagered during the racing meeting and any other information required by the commissioner relative to the levying of the tax. The final report shall be signed by the permit holder or his authorized agent. The report shall be filed with the commissioner by United States mail or by personal delivery to an office of the department of taxation, unless the commissioner specifies a different method of filing.

(B) With the report required to be filed by paragraph (A) of this rule, the permit holder shall remit the additional horseracing tax due on the total amount wagered for the horseracing meeting. The remittance shall be by check, draft, or money order, payable to the treasurer of state.

(C) This rule does not apply to any agricultural society which holds a horseracing permit.

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