



Ohio Revised Code

Section 3769.101 Horse-racing tax revenue fund.

Effective: October 1, 2013

Legislation: House Bill 59 - 130th General Assembly

(A) For the purposes of receiving, distributing, and accounting for revenue received from the taxes levied by sections 3769.08, 3769.087, and 3769.26 of the Revised Code, there is hereby created in the state treasury the horse-racing tax revenue fund.

(B) All moneys collected from the taxes imposed by sections 3769.08, 3769.087, and 3769.26 of the Revised Code shall be deposited into the horse-racing tax revenue fund.

(C) On or before the fifteenth day of each month, the tax commissioner shall pay into the nursing home franchise permit fee fund, Ohio fairs fund, Ohio thoroughbred race fund, Ohio standardbred development fund, Ohio quarter horse fund, and state racing commission operating fund created under this chapter the amounts required by sections 3769.08, 3769.087, and 3769.26 of the Revised Code based on amounts received in the preceding month.
