

Ohio Revised Code Section 5753.01 Definitions.

Effective: October 17, 2011

Legislation: House Bill 277 - 129th General Assembly

As used in Chapter 5753. of the Revised Code and for no other purpose under Title LVII of the Revised Code:

- (A) "Casino facility" has the same meaning as in section 3772.01 of the Revised Code.
- (B) "Casino gaming" has the same meaning as in section 3772.01 of the Revised Code.
- (C) "Casino operator" has the same meaning as in section 3772.01 of the Revised Code.
- (D) "Gross casino revenue" means the total amount of money exchanged for the purchase of chips, tokens, tickets, electronic cards, or similar objects by casino patrons, less winnings paid to wagerers. "Gross casino revenue" does not include the issuance to casino patrons or wagering by casino patrons of any promotional gaming credit as defined in section 3772.01 of the Revised Code. When issuance of the promotional gaming credit requires money exchanged as a match from the patron, the excludible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron.
- (E) "Person" has the same meaning as in section 3772.01 of the Revised Code.
- (F) "Slot machine" has the same meaning as in section 3772.01 of the Revised Code.
- (G) "Table game" has the same meaning as in section 3772.01 of the Revised Code.
- (H) "Tax period" means one twenty-four-hour period with regard to which a casino operator is required to pay the tax levied by this chapter.