



Ohio Revised Code

Section 5753.021 Tax levied on sports gaming.

Effective: March 23, 2022

Legislation: House Bill 29 - 134th General Assembly

For the purposes of funding the education needs of this state, funding interscholastic athletics and other extracurricular activities for youth, funding efforts to alleviate problem sports gaming, and defraying the costs of enforcing and administering the law governing sports gaming and the tax levied by this section, a tax is hereby levied on the sports gaming receipts of a sports gaming proprietor at the rate of ten per cent of the sports gaming receipts received by the proprietor from the operation of sports gaming in this state.

The tax imposed under this section is in addition to any other taxes or fees imposed under the Revised Code.
