



Ohio Revised Code Section 5753.04 Filing of returns.

Effective: September 10, 2010

Legislation: House Bill 519 - 128th General Assembly

Daily each day banks are open for business, not later than noon, a casino operator shall file a return electronically with the tax commissioner. The return shall be in the form required by the tax commissioner, and shall reflect the relevant tax period. The return shall include, but is not limited to, the amount of the casino operator's gross casino revenue for the tax period and the amount of tax due under section 5753.02 of the Revised Code for the tax period. The casino operator shall remit electronically with the return the tax due.

If the casino operator ceases to be a taxpayer at any time, the casino operator shall indicate the last date for which the casino operator was liable for the tax. The return shall include a space for this purpose.
