

As Introduced

**135th General Assembly
Regular Session
2023-2024**

S. B. No. 190

Senator Antani

A BILL

To amend section 5753.021 of the Revised Code to 1
reduce the sports gaming tax rate from 20% to 2
10%. 3

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5753.021 of the Revised Code be 4
amended to read as follows: 5

Sec. 5753.021. For the purposes of funding the education 6
needs of this state, funding efforts to alleviate problem sports 7
gaming, and defraying the costs of enforcing and administering 8
the law governing sports gaming and the tax levied by this 9
section, a tax is hereby levied on the sports gaming receipts of 10
a sports gaming proprietor at the rate of ~~twenty~~ten per cent of 11
the sports gaming receipts received by the proprietor from the 12
operation of sports gaming in this state. 13

The tax imposed under this section is in addition to any 14
other taxes or fees imposed under the Revised Code. 15

Section 2. That existing section 5753.021 of the Revised 16
Code is hereby repealed. 17

Section 3. The amendment by this act of section 5753.021 18

of the Revised Code applies on and after the first day of the 19
first month after the effective date of that amendment. 20