

Executive	As Passed by the House	As Passed by the Senate	As Enacted
RACCD3 Video Lottery Sales Agent Commission Percentage Paid to State Racing Commission			
No provision.	No provision.	<p>R.C. 3769.087</p> <p>Requires, instead of permits, the State Racing Commission to direct through rule that a percentage of a video lottery sales agent's commission be paid to the State Racing Commission for the benefit of breeding and racing in Ohio, unless otherwise agreed by the video lottery sales agent and the applicable horsemen's association.</p>	<p>R.C. 3769.087</p> <p>Same as the Senate, except specifies the time period within which video lottery sales agents and horsemen's associations can enter into agreements regarding the percentage of the commission to be paid.</p>
No provision.	No provision.	<p>Specifies that the percentage (not less than 9% nor more than 11% of the video lottery terminal income) must be a sliding scale based upon capital expenditures necessary to build the video lottery sales agent's facility.</p> <p>Fiscal effect: None.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: None.</p>

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RACCD5 Horse-Racing Taxes Administration			
No provision.	No provision.	No provision.	<p data-bbox="1964 380 2542 542">R.C. 3769.101, 113.061, 3769.08, 3769.087, 3769.088, 3769.089, 3769.10, 3769.26, 3769.28, 3769.102, 3769.103, and 5703.059</p> <p data-bbox="1964 561 2542 760">Authorizes the Tax Commissioner to prescribe the method by which taxpayers must pay horse-racing taxes, including by electronic payment (under current law, taxpayers must pay the taxes by check, draft, or money order).</p>
No provision.	No provision.	No provision.	<p data-bbox="1964 776 2542 1317">Creates two new funds – the Horse-racing Tax Revenue Fund and the Horse-racing Tax Municipality Fund – into which all horse-racing tax revenue must be deposited. Preserves distribution of those revenues in current law to municipal corporations, townships, and various state funds. Requires the Tax Commissioner to make distributions from the two funds on a monthly basis (under current law, the revenue that will be allocated to the Horse-racing Tax Revenue Fund is distributed weekly, and the revenue that will be allocated to the Horse-racing Tax Municipality Fund must be distributed "immediately" upon collection).</p>

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Fiscal effect: Provides appropriation of \$400,000 in each of FY 2014 and FY 2015 to the Horse-Racing Tax Municipality Fund.

RACCD1 Distribution by the Racing Commission of Money from the Tax on Casino Revenue

R.C. 5753.03, Section 815.10

Requires the Racing Commission to distribute its 3% share of the tax on casino revenue by the end of the month following the end of each calendar quarter, except that the Commission may retain up to 5% for operating expenses of the Ohio State Racing Commission Fund.

Fiscal effect: The requirement and authorization may have no fiscal effect. Under current law, the Racing Commission is required to use these funds to promote horse racing in Ohio at which pari-mutuel wagering is conducted, but is subject to no distribution deadline and has no explicit authorization or limitation on use of part of these funds for related administrative costs.

R.C. 5753.03, Section 815.10

Same as the Executive.

Fiscal effect: Same as the Executive.

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RACCD4 Casino Operator Settlement Fund; Racetrack Payment

No provision.

No provision.

No provision.

Sections: 605.33, 605.34, 610.15.10, and 610.15.11

Amends Am. Sub. H.B. 386 of the 129th G.A., as amended by Am. Sub. H.B. 51 of the 130th G.A., to (1) specify that a municipality or township that is eligible for two \$1 million payments from the Casino Operator Settlement Fund is the municipality or township in which greater than 50% of the real property of a commercial racetrack was located on June 11, 2012, or the municipality or township to which greater than 50% of the real property of a track is to relocate, (2) provide that not more than six municipal corporations or townships are entitled to the two \$1 million payments, and (3) provide that the Director of Budget and Management must make the eligibility determination.

No provision.

No provision.

No provision.

Amends Am. Sub. H.B. 386 of the 129th G.A., as amended by Am. Sub. H.B. 51 of the 130th G.A., to (1) specify that the municipal corporations and townships eligible to receive annual \$500,000 payments via an agreement between the Governor and necessary parties are the municipal corporations or townships in which greater than 50% of the real property of a commercial track was located on June 11, 2012, as well as a municipal corporation or township to which greater than 50% of the

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			<p>real property of a track is to relocate, not the previous municipal corporations or townships of a moved track, and (2) remove a requirement that the agreement be made within six months of the effective date of the section from Am. Sub. H.B. 386 of the 129th General Assembly.</p> <p>Fiscal effect: Specifies the entities to receive payments required in H.B. 386 of the 129th G.A. including the entity to receive payments when the real property of a racetrack straddles the boundary of two political subdivisions.</p>

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LOTCD7 Limit on Distribution of Video Lottery Terminal Income

R.C. 3769.087

Adds a further restriction on distribution of video lottery terminal income, by adding to the elements, which in total may not exceed 45% of that income, the percentage dispersed to the Lottery Commission to provide funding support to state agencies for gambling addiction and other related addiction services programs. Moves forward the date governing when the Lottery Commission is to publish rules regarding dispersals of a portion of agents' commissions to provide funding for gambling addiction and other related addiction services programs, from "beginning July 1, 2013" to no later than that date.

No provision.

No provision.

No provision.

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Fiscal effect: Current law specifies that 100% of video lottery terminal income minus the lottery sales agent's commission percentage plus the percentage of the lottery sale agent's commission for the benefit of horse breeding and racing in this state shall not exceed 45% of video lottery terminal income. The lottery sales agent's commission percentage is specified by rule 3770:2-3-08 as 66.5% of video lottery terminal income. The percentage to benefit breeding and racing is to be paid from this commission, is limited by Revised Code section 3769.087 to between 9% and 11% of video lottery terminal income, and is to be set by rule by the Racing Commission unless otherwise agreed by the video lottery sales agent and the applicable horsemen's association. Also in current law, the Lottery Commission is to require that the video lottery sales agent disperse 0.5% of the video lottery sales agent's commission to provide funding to state agencies for addiction services programs, and may increase this percentage by up to an additional 0.5%. These changes may limit future rulemaking by the Lottery Commission and the Racing Commission, hence may limit payments by video lottery sales agents and amounts paid to benefit

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breeding and racing in the state and
addiction programs.
