

Executive		As Passed By House		As Reported By Senate Finance	
LOTCD3	Withholding from gambling winnings				
R.C.	718.031, 3121.441, 3123.89-3123.90, 3770.071-3770.075, 3770.10, 3770.25, 3775.16, 5747.062-5747.064, Section 801.120	R.C.	718.031, 3121.441, 3123.89-3123.90, 3770.071-3770.075, 3770.10, 3770.25, 3775.16, 5747.062-5747.064, Section 801.120	R.C.	718.031, 3121.441, 3123.89-3123.90, 3770.071-3770.075, 3770.10, 3770.25, 3775.16, 5747.062-5747.064, Section 801.120
Changes, beginning on January 1, 2026, who is responsible for withholding certain required amounts from gambling winnings before paying the winner as follows:		Same as the Executive.		Same as the Executive.	
(1) LOT is responsible instead of the sports gaming proprietor for lottery sports gaming conducted on a terminal that also offers other lottery games;		Same as the Executive.		Same as the Executive.	
(2) The sports gaming proprietor or LOT, as applicable, is responsible instead of the video lottery sales agent for lottery sports gaming conducted in a racino.		Same as the Executive.		Same as the Executive.	
(3) Clarifies that the video lottery sales agent who operates a racino is responsible instead of LOT for video lottery terminal (VLT) gaming.		Same as the Executive.		Same as the Executive.	
Fiscal effect: May create administrative efficiencies.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
LOTCD1	Transfer of lottery prize annuities				
R.C.	3770.072, 3770.10, 3770.12-3770.13	R.C.	3770.072, 3770.10, 3770.12-3770.13	R.C.	3770.072, 3770.10, 3770.12-3770.13
Modifies the procedures by which a lottery prize winner who is to be paid in installments via an annuity may transfer the prize winner's future installments to a third party (the transferee) in exchange for a lump sum or other consideration.		Same as the Executive.		Same as the Executive.	
Allows the prize winner to conduct only one such transfer with respect to any single prize award and requires the transfer to be for the full remaining amount of the prize, unless LOT's rules permit additional transfers.		Same as the Executive.		Same as the Executive.	
Prohibits the transferee from then transferring the right to receive future installments to another party.		Same as the Executive.		Same as the Executive.	

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Requires signed documentation that the prize winner complied with current law by receiving independent professional advice regarding the transfer from a licensed professional adviser. Adds a certified financial planner as a licensed professional adviser who may provide that service.		Same as the Executive.	Same as the Executive.
Fiscal effect: Minimal.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
LOTCD2 Operating Expenses			
Section: 329.20		Section: 329.20	Section: 329.20
Authorizes CEB, upon request, to approve additional expenditures for LOT operating expenses, up to a maximum of 10% of anticipated total revenue from the sale of lottery products. Appropriates additional expenditures approved by CEB.		Same as the Executive, but limits additional expenditures that may be approved by CEB for LOT operating expenses to 10% of the appropriation amount for that fiscal year.	Same as the House.
LOTCD4 Direct Prize Payments			
Section: 329.20		Section: 329.20	Section: 329.20
Appropriates any additional amounts needed to Fund 7044 ALI 950601, Direct Prize Payments, to fund prizes, bonuses, and commissions.		Same as the Executive.	Same as the Executive.
LOTCD5 Responsible Gambling			
Section: 329.20			
Authorizes the LOT director, if revenue exceeds the amount appropriated for ALI 950605, Responsible Gambling, to certify that excess amount to the OBM Director, and authorizes the OBM Director to transfer up to that amount to the Responsible Gambling Services Fund (Fund 5T90). Appropriates the additional amounts approved by the OBM Director.		No provision.	No provision.

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<p>LOTCD6 Annuity Prizes</p> <p>Section: 329.20</p> <p>Authorizes the OBM Director to transfer an amount sufficient to fund deferred prizes from the State Lottery Fund (Fund 7044) to the Deferred Prizes Trust Fund (Fund 8710). Requires TOS to credit Fund 8710 the pro rata share of interest earned on invested balances. Appropriates any additional amounts needed to Fund 7044 ALI 950602, Annuity Prizes, to fund deferred prizes and interest earnings.</p>	<p>Section: 329.20</p> <p>Same as the Executive.</p>	<p>Section: 329.20</p> <p>Same as the Executive.</p>
<p>LOTCD7 Transfers to the Lottery Profits Education Fund</p> <p>Section: 329.20</p> <p>Specifies that the estimated revenues available for transfer from the State Lottery Fund (Fund 7044) to the Lottery Profits Education Fund (Fund 7017) is \$1,462,000,000 in FY 2026 and \$1,467,000,000 in FY 2027. Requires that the transfers be administered as the law directs.</p>	<p>Section: 329.20</p> <p>Same as the Executive.</p>	<p>Section: 329.20</p> <p>Same as the Executive, but increases the estimated revenues available for transfer to \$1,465,138,202 in FY 2026 and \$1,471,729,884 in FY 2027.</p>

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OBMCD53 Fund interest to GRF		
		<div>R.C.</div> <div>3770.06, 105.41, 122.14, 122.6510, 122.6511, 122.6512, 126.24, 126.60, 126.62, 2108.34, 3701.841, 5168.25, and 5753.031; Sections 265.370 and 503.140</div>
No provision.	No provision.	<div>Redirects interest earnings from the following funds to the GRF: Lottery Profits Education Reserve Fund, Roadwork Development Fund, Brownfields Revolving Loan Fund, Brownfield Remediation Fund, Building Demolition and Site Revitalization Fund, OAKS Support Organization Fund, H2Ohio Fund, All Ohio Future Fund, Facilities Establishment Fund, Second Chance Trust Fund, Tobacco Use Prevention Fund, Lottery Profits Education Fund, State Liquor Regulatory Fund, Hospital Assessment Fund, and Sports Gaming Profits Education Fund.</div>
No provision.	No provision.	<div>Requires OBM to direct the investment earnings of the following funds to the GRF by July 15, 2025: Capitol Square Improvement Fund (Fund 5AN1), The Health Care/Medicaid Support and Recoveries Fund (Fund 5DL0), Ohio Workforce Incumbent Job Training Fund (Fund 5NH0).</div> <div>Fiscal effect: Likely increases GRF revenues in the tens of millions of dollars each fiscal year.</div>

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<u>Appropriation Language</u>		
EDUCD63 Lottery Profits Education Reserve Fund		
Section: 265.370	Section: 265.370	Section: 265.370
Creates the Lottery Profits Education Reserve Fund (Fund 7018) in the State Treasury and requires investment earnings of the fund to be credited to the fund.	Same as the Executive.	Same as the Executive, but redirects investment earnings to the GRF (see OBMCD53).
Permits the OBM Director to transfer cash from Fund 7018 to the Lottery Profits Education Fund (Fund 7017) in each fiscal year.	Same as the Executive.	Same as the Executive.
Requires the Ohio Lottery Commission Director, on July 15 of each fiscal year, to certify to the OBM Director the amount by which lottery profit transfers received by Fund 7017 exceeded \$1,440,000,000 in FY 2025 and \$1,462,000,000 in FY 2026, respectively.	Same as the Executive.	Same as the Executive, but requires the Ohio Lottery Commission Director to certify the amount by which lottery profits transfers exceed \$1,465,138,202 in FY 2026.
Allows the OBM Director to transfer cash in excess of the amounts necessary to support appropriations in Fund 7017 from that fund to Fund 7018.	Same as the Executive.	Same as the Executive.

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REPCD8 Expanding gaming opportunities		
No provision.	<div>Section: 737.20</div> <div>Requires, by December 31, 2025, the General Assembly to determine a manner of expanding gaming opportunities in Ohio.</div>	No provision.