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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 190  
135<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Antani

Mackenzie Damon, Attorney

### SUMMARY

- Reduces the sports gaming tax rate from 20% to 10%.

### DETAILED ANALYSIS

#### Sports gaming tax rate reduction

The bill reduces the rate of the state's sports gaming tax, from 20% to 10%. The rate was previously increased in 2023, from 10% to 20%, effective on July 1 of that year.<sup>1</sup>

Under continuing law, the tax is levied on the "sports gaming receipts" of online and in-person sports gaming businesses, other than those that offer gaming through lottery terminals. A business' sports gaming receipts include the total amount the business receives as wagers, less winnings paid, voided wagers, and, beginning in 2027, a portion of the promotional gaming credits wagered by patrons.<sup>2</sup>

The rate reduction would apply to the first full month after the bill's 90-day effective date.<sup>3</sup>

### HISTORY

Action	Date
Introduced	11-21-23

ANSB0190IN-135/sb

<sup>1</sup> H.B. 33 of the 135<sup>th</sup> General Assembly.

<sup>2</sup> R.C. 5753.021.

<sup>3</sup> Section 3.