

**DEPARTMENT OF FINANCE
LEGISLATIVE SUMMARY**

ORDINANCE NO.: 1262-2022

DIVISION: Division of Taxation - Central Collection Agency (CCA)

LEGISLATIVE PURPOSE: Authorizes the Division of Taxation - Central Collection Agency (CCA) to amend Sections 192.07, 192.12, and 192.13 of the Codified Ordinances of Cleveland, Ohio, 1986 for the following purposes:

- (1) To amend existing language within Section 192.12 as it pertains to type B sports gaming proprietors and other applicable sports gaming facilities to provide clarity on the withholding, remitting, and reporting requirements of said facilities under Ohio Revised Code Section 718 and now the Codified Ordinance of Cleveland;
- (2) To amend existing language within Sections 192.07 and 192.13 for the purpose of additional clarity within Chapter 192.

DESCRIPTION: The Division of Taxation - Central Collection Agency (CCA) is requesting the above-referenced amendments in response to the start of legalized sports betting in Ohio effective January 1, 2023. These amendments will clarify the requirements of type B sports gaming proprietors and other applicable sports gaming facilities as it relates to CCA and the City of Cleveland. These requirements mirror the current requirements for casinos and video lottery terminals located in the City.

ESTIMATED EXPENSE: \$0