

OHIO STATE RACING COMMISSION

RESOLUTION 2023-05

**WHEREAS**, Article 15.06 of the Ohio Constitution establishes that three percent of the tax on gross casino revenue shall be distributed to the Ohio State Racing Commission (“Commission”) to support purses, breeding programs, and operations at all existing commercial horse racetracks permitted as of January 1, 2009;

**WHEREAS**, section 3769.03 grants the Commission general authority to act in the best interest of the state and take discretionary action;

**WHEREAS**, Section 5753.03 grants the Commission appropriation authority to distribute Casino Tax revenue;

**WHEREAS**, the Commission has solicited and received public comments on the potential distribution of Casino Tax revenue;

**WHEREAS**, the Commission has received a distribution of Casino Tax revenue on April 13, 2023, in the amount of Two million Six hundred seventy-four thousand six hundred sixty-seven dollars and thirty-six cents (\$2,674,667.36);

**WHEREAS**, the Commission desires to make distributions of Casino Tax revenue of Two million Six hundred seventy-four thousand six hundred sixty-seven dollars and thirty-six cents (\$2,674,667.36);

**NOW, THEREFORE, BE IT RESOLVED** by the Commission that Casino Tax revenue received by the Commission be distributed as follows, for the purposes specified:

- (A) Five hundred eight thousand one hundred eighty-six dollars and eighty cents (\$508,186.80) to the Ohio Thoroughbred Race Fund to be used to fund purses and/or support breeding of thoroughbred horses in Ohio;
- (B) Ninety-eight thousand twenty-nine dollars and thirty cents (\$98,029.30) to Hollywood Gaming at Mahoning Valley Race Course to be used to support thoroughbred purse pools;
- (C) Ninety-one thousand nine dollars and ninety-two cents (\$91,009.92) to Belterra Park to be used to support thoroughbred purse pools;
- (D) Ninety-seven thousand sixty-one dollars and eleven cents (\$97,061.11) to JACK Thistledown to be used to support thoroughbred purse pools.
- (E) Fifty thousand dollars (\$50,000.00) to Belterra Park to be used to support quarter horse purse pools.

- (F) Five hundred eight thousand one hundred eighty-six dollars and eighty cents (\$508,186.80) to the Ohio Standardbred Development Fund to be used to fund purses and/or support breeding of standardbred racehorses in Ohio;
- (G) One hundred forty-four thousand nine hundred eighty-six dollars and fifty-four cents (\$144,986.54) to Miami Valley Gaming & Racing to be used to support standardbred purse pools;
- (H) Three hundred sixty-three thousand one hundred ninety-two dollars and forty-nine cents (\$363,192.49) to MGM Northfield Park to be used to support standardbred purse pools;
- (I) One hundred fourteen thousand nine hundred seventy-two dollars and sixty-three cents (\$114,972.63) to Hollywood Gaming at Dayton Raceway to be used to support standardbred purse pools;
- (J) One hundred sixty-four thousand one hundred eight dollars and thirty cents (\$164,108.30) to Eldorado Scioto Downs to be used to support standardbred purse pools.
- (K) Two hundred thousand six hundred dollars and five cents (\$200,600.05) to Miami Valley Gaming & Racing to be used to support commercial operations;
- (L) Two hundred thousand six hundred dollars and five cents (\$200,600.05) to Eldorado Scioto Downs to be used to support commercial operations;
- (M) One hundred thirty-three thousand seven hundred thirty-three dollars and thirty-seven cents (\$133,733.37) to the operating fund of the Ohio State Racing Commission to be used to provide compensation to the administrative staff that support the Ohio Standardbred Development Fund, Ohio Thoroughbred Race Fund, and/or costs and fees associated with the commercial operations of racing located at Hollywood Gaming at Mahoning Valley Race Course, Belterra Park, JACK Thistledown, Miami Valley Gaming & Racing, MGM Northfield Park, Hollywood Gaming at Dayton Raceway and Eldorado Scioto Downs.

Adopted: April 19, 2023

## Per Resolution 2023-05: OSRC Distribution of Casino Tax -- 2023 #2

Category	Races*	Pct.	Amount	Pct. of <b>Total</b>	Pct. of <b>Sub Total</b>
Quarterly payment received:    April 13, 2023			<b>\$2,674,667.36</b>		
Amount for distribution:			<b>\$2,674,667.36</b>		
Total amount for distribution to purse pools.			\$1,123,360.29		
Amount Paid to Ohio Thoroughbred Race Fund			\$508,186.80	19.00%	63.98%
Mahoning Valley thoroughbred purse pool	810	9.13%	98,029.30	3.67%	12.34%
Belterra Park thoroughbred purse pool	752	8.48%	91,009.92	3.40%	11.46%
Thistledown purse pool	802	9.04%	97,061.11	3.63%	12.22%
Total Amount paid to thoroughbred purse pools			286,100.33	10.70%	36.02%
<b>Thoroughbred Purses &amp; Breed Fund Sub Total</b>		<b>26.65%</b>	<b>\$794,287.13</b>	<b>29.70%</b>	
<i>Belterra Park quarter horse purse pool</i>			<i>50,000.00</i>	<i>1.87%</i>	<i>100.00%</i>
<b>Quarter Horse Purse Pools Sub Total *</b>			<b>\$50,000.00</b>	<b>1.87%</b>	
Amount Paid to Ohio Standardbred Development Fund			\$508,186.80	19.00%	39.23%
Miami Valley purse pool	1,198	13.51%	144,986.54	5.42%	11.19%
Northfield Park purse pool	3,001	33.84%	363,192.49	13.58%	28.04%
Dayton Raceway purse pool	950	10.71%	114,972.63	4.30%	8.88%
Scioto Downs purse pool	1,356	15.29%	164,108.30	6.14%	12.67%
Total Amount paid to harness purse pools			787,259.96	29.43%	60.77%
<b>Harness Racing Purses &amp; Breed Fund Sub Total</b>		<b>73.35%</b>	<b>\$1,295,446.76</b>	<b>48.43%</b>	
Miami Valley Gaming & Racing			200,600.05	7.50%	50.00%
Scioto Downs			200,600.05	7.50%	50.00%
<b>Permit Holder Distribution Sub Total</b>			<b>\$401,200.10</b>	<b>15.00%</b>	
<b>Amount paid to OSRC Operation</b>			<b>\$133,733.37</b>	<b>5.00%</b>	

\* Purse money distribution percentages for each permit holder are determined by dividing the number of live races at each racetrack by the total number of live races conducted at all Ohio racetracks under commercial permits during the previous calendar year. Purse pools at the seven commercial racetracks receive 42 per cent of the casino tax revenue received by the commission during the previous quarter, except for distributions that include funds for quarter horse purse pools. When quarter horse purse pool distributions are made, all other purse pools share in the shortfall.