1st STOP CHECKLIST: Skill Games/Machines/Internet Cafe

**Definition**
“Skill-based amusement machine” means a mechanical, video, digital, or electronic device that rewards the player or players, if at all, only with merchandise prizes or redeemable vouchers redeemable only for merchandise prizes, provided that with respect to rewards for playing the game all of the following apply:

(a) The wholesale value of a merchandise prize awarded as a result of the single play of a machine does not exceed ten dollars;
(b) Redeemable vouchers awarded for any single play of a machine are not redeemable for a merchandise prize with a wholesale value of more than ten dollars;
(c) Redeemable vouchers are not redeemable for a merchandise prize that has a wholesale value of more than ten dollars times the fewest number of single plays necessary to accrue the redeemable vouchers required to obtain that prize; and
(d) Any redeemable vouchers or merchandise prizes are distributed at the site of the skill-based amusement machine at the time of play.

For more information, consult the Ohio Revised Code (ORC) Section 1711. The ORC can be found at your local library or on-line at [http://codes.ohio.gov/orc](http://codes.ohio.gov/orc).

**REQUIREMENTS & REGULATIONS**

For in-depth information about charitable bingo regulations, please see the Ohio Administrative Code (OAC) Section 109:4-3 and Ohio Revised Code (ORC) Section 2915. The OAC and ORC can be found in your local library or on-line at [http://codes.ohio.gov](http://codes.ohio.gov).

The Attorney General’s Charitable Foundations Section registers charitable organizations. The section can be reached at (614) 466-4320. Information is also on-line at [http://www.ohioattorneygeneral.gov/](http://www.ohioattorneygeneral.gov/).

Charitable organizations that will conduct bingo games must have a BINGO LICENSE from the Attorney General’s Charitable Foundations Section.

Purchases made by charitable organizations and churches are not subject to Ohio sales tax. Charitable organizations should have an exemption certificate. Exemption certificates are available at office supply stores and online at [http://tax.ohio.gov](http://tax.ohio.gov). If you have questions, contact the Ohio Department of Taxation.

Sales made by charitable organizations and churches are also exempt from sales tax. THERE ARE RESTRICTIONS. For information on restrictions, contact the Ohio Department of Taxation. Information is also available online at [http://www.tax.ohio.gov/sales_and_use/information_releases/st200502.aspx](http://www.tax.ohio.gov/sales_and_use/information_releases/st200502.aspx).

The OHIO DEPARTMENT OF TAXATION can be reached at (888) 405-4039 for Business Tax Assistance; 888-405-4089 for Tax Registration; or (800) 282-1782 for the Forms Request Line. Information is also on-line at [http://tax.ohio.gov](http://tax.ohio.gov) and also at [http://business.ohio.gov](http://business.ohio.gov).

For more help, contact your local Small Business Development Center (SBDC). [www.ohiosbdc.org](http://www.ohiosbdc.org)

Remember to check local and federal laws.

**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS**