



Second Wednesday's

October 10, 2012

OHIO'S NEW CASINOS: ECONOMIC IMPACT, COUNTY REVENUE & REGULATION

PROGRAM DESCRIPTION

During 2012 and 2013 four full service casinos will open in Cleveland, Toledo, Columbus, and Cincinnati. Ohio's newest industry will have a major economic impact on several communities around the state and will also generate revenue for counties across the state. Learn directly from knowledgeable officials about the Gross Casino Revenue (GCR) tax and how it is collected and distributed, the receipt and accounting treatment of the new funds, the work of the Casino Control Commission in licensing and regulating these facilities, and the economic impact of these new facilities on Ohio from the perspective of a leading gaming attorney who has represented the gaming industry since 2004

PRESENTERS

Brad Cole, Managing Director of Research, County Commissioners Association of Ohio
Christopher Hall, Administrator, Tax Analysis Division
Tracie L. McCreary, CPA, Assistant Chief Project Manager, Auditor of State
Rick Anthony, Director of Operations, Casino Control Commission
John L. Oberle, Esq., Partner, Ice Miller LLP

AGENDA—9:30-12:30

9:30 a.m. Welcome and Introductions
9:45 a.m. Gross Casino Revenue (GCR) Tax: Collection and Distribution
10:30 a.m. Receipt and Accounting Treatment of GCR Tax Funds
10:45 a.m. Licensure and Regulation of Ohio's Casinos
11:30 a.m. Economic Impact of Gaming on Ohio
12:30p.m. Adjourn

County Commissioners Association of Ohio

209 East State Street • Columbus, Ohio 43215 • 614/221-5627 • www.ccao.org



Second Wednesday's

October 10, 2012

OHIO'S NEW CASINOS: ECONOMIC IMPACT, COUNTY REVENUE & REGULATION

Speakers

BRAD COLE

Managing Director of Research
County Commissioners Association of Ohio
209 East State Street
Columbus, OH 43215
614/220-7981 • 888/757-1904 • Fax 614/221-6986 • bcole@ccao.org

Brad Cole is the Managing Director of Research for the County Commissioners Association of Ohio. In this capacity Brad coordinates and manages the research, data, and technical publications prepared and distributed by the association; maintains research data bases, develops survey instruments; and promotes the CCAO Educational and Research Foundation. In addition, Brad provides legislative advocacy and member's services in taxation and finance, permissive taxes, auditing and accounting, county budget procedures, county debt, purchasing, investment policy, and general government legislation that impacts counties including transportation and infrastructure, tax abatement, and solid waste management. He is the liaison to the CCAO Taxation and Finance Committee. Cole holds a Bachelor of Arts cum laude and Master of Arts degrees in American History from Bowling Green State University.

CHRISTOPHER HALL

Administrator, Tax Analysis Division
Ohio Department of Taxation
P.O. Box 530
Columbus, Ohio 43216-0530
614/466-0098 • Fax 614/752-0700 • christopher_hall@tax.state.oh.us

Christopher Hall is Research Director in the Tax Analysis Division of the Ohio Department of Taxation. He has been at the division for 24 years. He supervises many of the division's core functions: estimating the fiscal impacts of tax legislation and policy proposals; researching various state and local tax policy issues; and producing Ohio tax data and statistics. Chris holds a B.A. in Political Science from Kent State University and an M.S. in Urban Studies from Cleveland State University.

County Commissioners Association of Ohio

209 East State Street • Columbus, Ohio 43215 • 614/221-5627 • www.ccao.org

TRACIE L. McCREARY, CPA

Assistant Chief Project Manager

Auditor of State's Office

101 Central Plaza South

700 Chase Tower

Canton, OH 44702

330/438-7608 • 800/443-9272 • tlmccreary@ohioauditor.gov

Tracie McCreary has worked for the Auditor of State's Office for 16 years. She is a Certified Public Accountant.

RICK ANTHONY

Director of Operations

Ohio Casino Control Commission

10 W. Broad Street

Columbus, OH 43215

855/800.0058 • Fax 614/485.1007

Rick Anthony is the Director of Operations at the Ohio Casino Control Commission. He comes to the Commission following a 31-year career with the Ohio Department of Taxation where he served in a number of roles. When he retired from the Department of Taxation in 2010, Rick was the Deputy Tax Commissioner overseeing all operations and administration of all taxes. Rick was one of the first contract employees brought in to assist in the development of the Commission because of his tax expertise and organizational knowledge. As a Commission Director, Rick has been instrumental in the building of the Commission which was created to ensure the integrity of casino gaming in Ohio.

JOHN H. OBERLE, ESQ.

Partner

Ice Miller LLP

Columbus, OH

614/462-2227 • Fax 614/222-3471 • john.oberle@icemiller.com

John Oberle uses his nearly 20 years of experience as a regulatory attorney, a public advocate and lobbyist. He is Partner in the law firm of Ice Miller LLP and is a member of the Public Affairs and Gaming Group. Oberle's experience includes work as a lobbyist for the Governor's Office, Chief of Legislative Affairs for the Ohio Department of Commerce, elected Sharon Township Trustee since 2006, and as an attorney for the past 10 years. He holds a Bachelor of Arts from Ohio Wesleyan University and a law degree from Capital University Law School.