

99F.10 Regulatory fee — local fees — initial license fee.

1. A qualified sponsoring organization conducting gambling games on an excursion gambling boat or gambling structure licensed under [section 99F.7](#) shall pay the tax imposed by [section 99F.11](#).

2. An excursion gambling boat or gambling structure licensee shall pay to the commission a regulatory fee to be charged as provided in [this section](#).

3. Subject to approval of excursion gambling boat docking by the voters, a city may adopt, by ordinance, an admission fee not exceeding fifty cents for each person embarking on an excursion gambling boat docked within the city, or a county may adopt, by ordinance, an admission fee not exceeding fifty cents for each person embarking on an excursion gambling boat docked outside the boundaries of a city. The admission revenue received by a city or a county shall be credited to the city general fund or county general fund as applicable.

4. In determining the license fees and state regulatory fees to be charged as provided under [section 99F.4](#) and [this section](#), the commission shall use as the basis for determining the amount of revenue to be raised from the license fees and regulatory fees the amount appropriated to the commission plus the cost of salaries for no more than two special agents for each excursion gambling boat or gambling structure and no more than four gaming enforcement officers for each excursion gambling boat or gambling structure with a patron capacity of less than two thousand persons or no more than five gaming enforcement officers for each excursion gambling boat or gambling structure with a patron capacity of at least two thousand persons, plus any direct and indirect support costs for the agents and officers, for the division of criminal investigation's excursion gambling boat or gambling structure activities.

5. No other license tax, permit tax, occupation tax, excursion fee, or taxes on fees shall be levied, assessed, or collected from a licensee by the state or by a political subdivision, except as provided in [this chapter](#).

6. No other excise tax shall be levied, assessed, or collected from the licensee relating to gambling excursions or admission charges by the state or by a political subdivision, except as provided in [this chapter](#).

7. In addition to any other fees required by [this chapter](#), a person awarded a new license to conduct gambling games pursuant to [section 99F.7](#) on or after January 1, 2004, shall pay the applicable initial license fee to the commission as provided by [this subsection](#). A person awarded a new license shall pay one-fifth of the applicable initial license fee immediately upon the granting of the license, one-fifth of the applicable initial license fee within one year of the granting of the license, one-fifth of the applicable initial license fee within two years of the granting of the license, one-fifth of the applicable initial license fee within three years of the granting of the license, and the remaining one-fifth of the applicable initial license fee within four years of the granting of the license. However, the license fee provided for in [this subsection](#) shall not apply when a licensed facility is sold and a new license is issued to the purchaser. Fees paid pursuant to [this subsection](#) are not refundable to the licensee. For purposes of [this subsection](#), the applicable initial license fee shall be five million dollars if the population of the county where the licensee shall conduct gambling games is fifteen thousand or less based upon the most recent federal decennial census, shall be ten million dollars if the population of the county where the licensee shall conduct gambling games is more than fifteen thousand and less than one hundred thousand based upon the most recent federal decennial census, and shall be twenty million dollars if the population of the county where the licensee shall conduct gambling games is one hundred thousand or more based upon the most recent federal decennial census. Moneys collected by the commission from an initial license fee paid under [this subsection](#) shall be deposited in the rebuild Iowa infrastructure fund created in [section 8.57](#).

89 Acts, ch 67, §10; 91 Acts, ch 267, §605; 95 Acts, ch 207, §22; 2000 Acts, ch 1229, §18; 2004 Acts, ch 1136, §49; 2005 Acts, ch 48, §1; 2007 Acts, ch 188, §14

Referred to in [§99F.4A](#)