



Iowa General Assembly

2003 Legal Updates

Legislative Services Agency – Legal Services Division

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Purpose. *Legal update briefings are prepared by the nonpartisan Legal Services Division of the Legislative Services Agency. A legal update briefing is intended to inform legislators, legislative staff, and other persons interested in legislative matters of recent court decisions, Attorney General Opinions, regulatory actions, federal actions, and other occurrences of a legal nature that may be pertinent to the General Assembly's consideration of a topic. Although a briefing may identify issues for consideration by the General Assembly, a briefing should not be interpreted as advocating any particular course of action.*

GAMBLING TAX CASE ARGUED

Fitzgerald v. Racing Association of Central Iowa, the case involving the constitutionality of the differential tax rate on slot machines at racetracks and excursion gambling boats, was argued before the U.S. Supreme Court on April 29, 2003. The U.S. Supreme Court docket listed the issue in the case as, "May the State of Iowa, without violating the Equal Protection Clause, tax the revenue from slot machines at racetracks at different rates than the revenue from all casino games, including slot machines, on riverboats?" While the U.S. Supreme Court does not indicate when a decision may be filed in the case, cases argued before the Court during April generally result in a decision by the Court before the end of June.

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