

---

## BUDGET UNIT BRIEF – FY 2024

Fiscal Services Division

July 1, 2023



---

Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Gambling Treatment Program — SWRF

### Purpose and History

This appropriation from the [Sports Wagering Receipts Fund \(SWRF\)](#) is intended to supplement the [Iowa Gambling Treatment Program](#), which also receives funding through the Addictive Disorders General Fund appropriation. Funding was first provided through 2019 Iowa Acts, chapter [133](#) (Gambling Treatment Program Appropriations Act).

### Background

Legalized sports gambling and wagering began in Iowa in August 2019 through the implementation of 2019 Iowa Acts, chapter [132](#) (Sports Wagering and Fantasy Sports Contests Act).

### Funding — Sports Wagering Receipts Fund

Revenue in the SWRF is derived from a 6.75% tax on the net receipts of sports wagering in Iowa. This funding is appropriated from the SWRF in the annual Health and Human Services Appropriation Act.

### Related Statutes and Administrative Rules

Iowa Code section [8.57\(6\)](#)

Iowa Administrative Code [641—155](#)

### Budget Unit Number

5880KG10216

Doc ID 1367129

---

### More Information

Iowa Gambling Treatment Program: [hhs.iowa.gov/igtp](https://hhs.iowa.gov/igtp)  
LSA Staff Contact: Christopher Ubben (515.725.0134) [chris.ubben@legis.iowa.gov](mailto:chris.ubben@legis.iowa.gov)