

LABOR SERVICES DIVISION[875]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code section 90A.7, the Labor Commissioner hereby proposes to amend Chapter 177, “Mixed Martial Arts,” Iowa Administrative Code.

The proposed amendment defines the term “complimentary tickets” as tickets for which the price has been reduced by 50 percent or more. The definition only applies to mixed martial arts events.

If requested in accordance with Iowa Code section 17A.4(1)“b” by the close of business on December 7, 2010, a public hearing will be held on December 8, 2010, at 9 a.m in the Capitol View Room at 1000 East Grand Avenue, Des Moines, Iowa. Interested persons will be given the opportunity to make oral statements and file documents concerning the proposed amendment. The facility for the oral presentations is accessible to and functional for persons with physical disabilities. Persons who have special requirements should call (515)281-5915 in advance to arrange access or other needed services.

Written data, views, or arguments to be considered in adoption shall be submitted by interested persons no later than December 8, 2010, to Division of Labor Services, 1000 East Grand Avenue, Des Moines, Iowa 50319-0209. Comments may be sent electronically to kathleen.uehling@iwd.iowa.gov.

The principal reasons for adoption of this amendment are to implement legislative intent and to prevent circumvention of state sales tax and the tax assessed on athletic events pursuant to Iowa Code section 90A.9.

No variance procedures are included in this amendment because variance provisions are set forth in 875—Chapter 1.

This amendment is intended to implement Iowa Code chapter 90A as amended by 2010 Iowa Acts, Senate File 2286.

The following amendment is proposed.

Adopt the following new definition of “Complimentary tickets” in rule **875—177.1(90A)**:

“*Complimentary tickets,*” as used in Iowa Code section 90A.9, means tickets for which the price was reduced by 50 percent or more.