

99G.29 Retailer rental calculations lottery ticket sales treatment.

If a lottery retailer's rental payments for the business premises are contractually computed, in whole or in part, on the basis of a percentage of retail sales and such computation of retail sales is not explicitly defined to include sales of tickets or shares in a state-operated or state-managed lottery, only the compensation received by the lottery retailer from the authority may be considered the amount of the lottery retail sale for purposes of computing the rental payment.

2003 Acts, ch 178, §82, 121; 2003 Acts, ch 179, §142