

**99D.16 Withholding tax on winnings.**

All winnings provided in section 99D.11 are Iowa earned income and are subject to state and federal income tax laws. An amount deducted from winnings for payment of the state tax, pursuant to section 422.16, subsection 1, shall be remitted to the department of revenue on behalf of the individual who won the wager.

87 Acts, ch 214, § 1; 92 Acts, 2nd Ex, ch 1001, § 233; 2003 Acts, ch 145, §286