99D.14 Race meetings — tax — fees — tax exemption.

1. A licensee under section 99D.9 shall pay the tax imposed by section 99D.15.

2. *a.* (1) A licensee shall pay a regulatory fee to be charged as provided in this section. In determining the regulatory fee to be charged as provided under this section, the commission shall use the amount appropriated to the commission plus the cost of salaries for no more than three special agents for each racetrack that has not been issued a table games license under chapter 99F or no more than three special agents for each racetrack that has been issued a table games license under chapter 99F, plus any direct and indirect support costs for the agents, for the division of criminal investigation's racetrack activities, as the basis for determining the amount of revenue to be raised from the regulatory fee.

(2) Indirect support costs under this section shall be calculated at the same rate used in accordance with the federal office of management and budget cost principles for state, local, and Indian tribal governments that receive a federally approved indirect cost rate.

b. Notwithstanding sections 8.60 and 99D.17, the portion of the fee paid pursuant to paragraph *"a"* relating to the costs of special agents plus any direct and indirect support costs for the agents, for the division of criminal investigation's racetrack activities, shall be deposited into the gaming enforcement revolving fund established in section 80.43. However, the department of public safety shall transfer, on an annual basis, the portion of the regulatory fee attributable to the indirect support costs of the special agents to the general fund of the state.

c. Notwithstanding sections 8.60 and 99D.17, the portion of the fee paid pursuant to paragraph *"a"* relating to the costs of the commission shall be deposited into the gaming regulatory revolving fund established in section 99F.20.

d. The aggregate amount of the regulatory fee assessed under paragraph *"a"* during each fiscal year shall be reduced by an amount equal to the unexpended moneys from the previous fiscal year that were deposited into the revolving funds established in sections 80.43 and 99F.20 during that previous fiscal year.

e. By January 1, 2015, and by January 1 of every year thereafter, the division of criminal investigation shall provide the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system, the legislative services agency, and the commission with a report detailing the activities of the division during the previous fiscal year for each racetrack enclosure.

f. The division of criminal investigation shall conduct a review relating to the number of special agents permitted for each racetrack under this subsection and the activities of such agents. The review shall also include comments from the commission and licensees and be combined with the review conducted under section 99F.10, subsection 4, paragraph *"g"*. The division of criminal investigation shall file a report detailing the review conducted pursuant to this paragraph with the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system and the legislative services agency by July 1, 2020.

3. The licensee shall also pay to the commission a licensee fee of two hundred dollars for each racing day of each horse-race or dog-race meeting for which a license has been issued.

4. No other license tax, permit tax, occupation tax, or racing fee, shall be levied, assessed, or collected from a licensee by the state or by a political subdivision, except as provided in this chapter.

5. No other excise tax shall be levied, assessed, or collected from the licensee on horse racing, dog racing, pari-mutuel wagering or admission charges by the state or by a political subdivision, except as provided in this chapter.

6. Real property used in the operation of a racetrack or racetrack enclosure which is exempt from property taxation under another provision of the law, including being exempt because it is owned by a city, county, state, or charitable or nonprofit entity, may be subject to real property taxation by any taxing district in which the real property used in the operation of the racetrack or racetrack enclosure is located. To subject such real property to taxation, the taxing authority of the taxing district shall pass a resolution imposing the tax and, if the resolution is passed prior to September 1, 1997, shall notify the local assessor and the owner of record of the real property by September 1, 1997, preceding the fiscal year in which the real property taxes are due and payable. The assessed value shall be determined and notice of the

assessed value shall be provided to the county auditor by the local assessor by October 15, 1997, and the owner may protest the assessed value to the local board of review by December 1, 1997. For resolutions passed on or after September 1, 1997, the taxing authority shall notify the local assessor and owner of record prior to the next assessment year and the valuation and appeal shall be done in the manner and time as for other valuations. Property taxes due as a result of this subsection shall be paid to the county treasurer in the manner and time as other property taxes. The county treasurer shall remit the tax revenue to those taxing authorities imposing the property tax under this subsection. Real property subject to tax as provided in this subsection shall continue to be taxed until such time as the taxing authority of the taxing district repeals the resolution subjecting the property to taxation.

83 Acts, ch 187, §14; 84 Acts, ch 1266, §15, 16; 89 Acts, ch 216, §6; 97 Acts, ch 9, §2; 97 Acts, ch 158, §47; 2000 Acts, ch 1229, §17; 2004 Acts, ch 1136, §13, 14; 2010 Acts, ch 1190, §24; 2011 Acts, ch 127, §46, 89; 2012 Acts, ch 1134, §15, 21; 2013 Acts, ch 139, §48, 49; 2013 Acts, ch 142, §34

Referred to in §12.10, 80.43, 99D.9, 99D.10, 99D.17, 99F.4A, 99F.10, 99F.20
[T] Subsection 2, paragraphs a and c amended
[T] Subsection 2, NEW paragraphs d, e, and f