

99F.1 Definitions.

As used in [this chapter](#) unless the context otherwise requires:

1. “*Adjusted gross receipts*” means the gross receipts less winnings paid to wagerers. However, “*adjusted gross receipts*” does not include promotional play receipts received after the date in any fiscal year that the commission determines that the wagering tax imposed pursuant to [section 99F.11](#) on all licensees in that fiscal year on promotional play receipts exceeds twenty-five million eight hundred twenty thousand dollars.

2. “*Applicant*” means any person applying for an occupational license or applying for a license to operate an excursion gambling boat, or the officers and members of the board of directors of a qualified sponsoring organization located in Iowa applying for a license to conduct gambling games on an excursion gambling boat.

3. “*Cheat*” means to alter the selection of criteria which determine the result of a gambling game or the amount or frequency of payment in a gambling game.

4. “*Claimant agency*” means a public agency as defined in [section 8A.504, subsection 1](#), or the state court administrator as defined in [section 602.1101](#).

5. “*Commission*” means the state racing and gaming commission created under [section 99D.5](#).

6. “*Distributor*” means a person who sells, markets, or otherwise distributes gambling games or implements of gambling which are usable in the lawful conduct of gambling games pursuant to [this chapter](#), to a licensee authorized to conduct gambling games pursuant to [this chapter](#).

7. “*Division*” means the division of criminal investigation of the department of public safety as provided in [section 80.17](#).

8. “*Dock*” means the location where an excursion gambling boat moors for the purpose of embarking passengers for and disembarking passengers from a gambling excursion.

9. “*Excursion boat*” means a self-propelled, floating vessel that is or has been previously certified for operation as a vessel.

10. “*Excursion gambling boat*” means an excursion boat or moored barge on which lawful gambling is authorized and licensed as provided in [this chapter](#).

11. “*Gambling excursion*” means the time during which gambling games may be operated on an excursion gambling boat whether docked or during a cruise.

12. “*Gambling game*” means any game of chance authorized by the commission. However, for racetrack enclosures, “*gambling game*” does not include table games of chance or video machines which simulate table games of chance, unless otherwise authorized by [this chapter](#). “*Gambling game*” does not include sports betting.

13. “*Gambling structure*” means any man-made stationary structure approved by the commission that does not include a racetrack enclosure which is subject to land-based building codes rather than maritime or Iowa department of natural resources inspection laws and regulations on which lawful gambling is authorized and licensed as provided in [this chapter](#).

14. “*Gaming floor*” means that portion of an excursion gambling boat, gambling structure, or racetrack enclosure in which gambling games are conducted as designated by the commission.

15. “*Gross receipts*” means the total sums wagered under [this chapter](#).

16. “*Holder of occupational license*” means a person licensed by the commission to perform an occupation which the commission has identified as requiring a license to engage in the excursion gambling boat industry in Iowa.

17. “*Licensee*” means any person licensed under [section 99F.7](#).

18. “*Manufacturer*” means a person who designs, assembles, fabricates, produces, constructs, or who otherwise prepares a product or a component part of a product of any implement of gambling usable in the lawful conduct of gambling games pursuant to [this chapter](#).

19. “*Moored barge*” means a barge or vessel that is not self-propelled.

20. “*Promotional play receipts*” means the total sums wagered on gambling games with tokens, chips, electronic credits, or other forms of cashless wagering provided by the licensee without an exchange of money as described in [section 99F.9, subsection 3](#).

21. “*Qualified sponsoring organization*” means a nonprofit corporation organized under the laws of this state, whether or not it is exempt from federal income taxation, or a person or association that can show to the satisfaction of the commission that the person or association is eligible for exemption from federal income taxation under section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code as defined in [section 422.3](#).

22. “*Racetrack enclosure*” means all real property utilized for the conduct of a race meeting, including the racetrack, grandstand, concession stands, offices, barns, kennels and barn areas, employee housing facilities, parking lots, and any additional areas designated by the commission. “*Racetrack enclosure*” also means all real property utilized by a licensee under [chapter 99D](#) who is not required to conduct live racing pursuant to the requirements of [section 99D.9A](#), on which pari-mutuel wagering on simultaneously telecast horse or dog races may be conducted and lawful gambling is authorized and licensed as provided in [this chapter](#).

[89 Acts, ch 67, §1; 92 Acts, ch 1203, §14; 94 Acts, ch 1021, §7 – 9; 95 Acts, ch 176, §2; 97 Acts, ch 9, §3; 2003 Acts, ch 44, §34; 2004 Acts, ch 1136, §24 – 30, 65; 2007 Acts, ch 188, §5, 6; 2008 Acts, ch 1172, §4; 2014 Acts, ch 1036, §16; 2014 Acts, ch 1126, §8; 2016 Acts, ch 1099, §1, 2](#)

Referred to in [§99B.13](#), [99B.42](#), [99D.7](#)