

**99F.18 Tax on winnings.**

All winnings derived from slot machines operated pursuant to [this chapter](#) 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 winner.

[92 Acts, 2nd Ex, ch 1001, §235; 2003 Acts, ch 145, §286](#)