

**99F.4A Gambling games at pari-mutuel racetracks — fees and taxes.**

1. Upon application, the commission shall license the licensee of a pari-mutuel dog or horse racetrack to conduct gambling games at a pari-mutuel racetrack enclosure subject to the provisions of [this chapter](#) and rules adopted pursuant to [this chapter](#) relating to gambling except as otherwise provided in [this section](#).

2. A license to conduct gambling games shall be issued only to a licensee holding a valid license to conduct pari-mutuel dog or horse racing pursuant to [chapter 99D](#) on January 1, 1994.

3. A person holding a valid license pursuant to [chapter 99D](#) to conduct pari-mutuel wagering at a dog or horse racetrack is exempt from further investigation and examination for licensing to conduct gambling games pursuant to [this chapter](#). However, the commission may order future investigations or examinations as the commission finds appropriate.

4. The regulatory fee imposed in [section 99D.14, subsection 2](#), shall be collected from a licensee of a racetrack enclosure where gambling games are licensed to operate in lieu of the regulatory fee imposed in [section 99F.10](#).

5. In lieu of the annual license fee specified in [section 99F.5](#), the annual license fee for conducting gambling games at a pari-mutuel racetrack shall be one thousand dollars.

6. The adjusted gross receipts received from gambling games shall be taxed at the same rates and the proceeds distributed in the same manner as provided in [section 99F.11](#).

7. A licensee shall keep its books and records regarding the operation of gambling games in compliance with [section 99F.12](#), as applicable.

8. *a.* The commission shall, upon the immediate payment of the applicable table games license fee and submission to the commission by June 1, 2005, of an application by a licensee of a pari-mutuel dog or horse racetrack licensed to conduct gambling games at a pari-mutuel racetrack enclosure, issue a license to the licensee to conduct table games of chance, including video machines that simulate table games of chance, at the pari-mutuel racetrack enclosure subject to the requirements of [this subsection](#). However, a table games license may only be issued to a licensee required to pay a table games license fee of three million dollars under [this subsection](#) if the licensee, and all other licensees of an excursion gambling boat in that county, file an agreement with the commission authorizing the granting of a table games license under [this subsection](#) and permitting all licensees of an excursion gambling boat to operate a moored barge as of a specific date. The licensee shall be granted a table games license by the commission upon payment of the applicable license fee to the commission which table games license fee may be offset by the licensee against taxes imposed on the licensee by [section 99F.11](#), to the extent of twenty percent of the table games license fee paid pursuant to [this subsection](#) for each of five consecutive fiscal years beginning with the fiscal year beginning July 1, 2008. Fees paid pursuant to [this subsection](#) are not refundable to the licensee. A licensee shall not be required to pay a fee to renew a table games license issued pursuant to [this subsection](#). Moneys collected by the commission from a table games license fee paid under [this subsection](#) shall be deposited in the rebuild Iowa infrastructure fund created in [section 8.57](#).

*b.* For purposes of [this subsection](#), the applicable license fee for a licensee shall be three million dollars if the adjusted gross receipts from gambling games for the licensee in the previous fiscal year was less than one hundred million dollars, and shall be ten million dollars if the adjusted gross receipts from gambling games for the licensee in the previous fiscal year was one hundred million dollars or more.

9. *a.* Upon application, the commission shall issue a license to the licensee of the pari-mutuel dog racetrack located in Dubuque county as of May 30, 2014, to conduct gambling games at a gambling structure subject to the provisions of [this chapter](#) and rules adopted pursuant to [this chapter](#) relating to gambling. The licensee shall not be required to pay any additional fees or be assessed any additional costs for issuance of the license pursuant to [this subsection](#) and shall be exempt, for purposes of the initial issuance of a license under [this subsection](#), from further investigation and examination for a license to conduct gambling games pursuant to [this chapter](#).

*b.* To maintain a license pursuant to [this subsection](#) on or after July 1, 2014, the licensee

shall provide written notification to the commission by September 1, 2014, as provided in [section 99D.9A, subsection 1](#), pay the live racing cessation fee as provided in [section 99D.9A](#), and otherwise comply with the requirements of [section 99D.9A](#) applicable to the licensee. In addition, the licensee shall pay the annual license fee as specified in [section 99F.5](#) and regulatory fee as a licensee of a gambling structure and shall otherwise be required to comply with all requirements of [this chapter](#) applicable to a gambling games licensee not otherwise inconsistent with the requirements of [this subsection](#).

[94 Acts, ch 1021, §13](#); [2000 Acts, ch 1229, §19](#); [2002 Acts, 2nd Ex, ch 1003, §168, 172](#); [2004 Acts, ch 1136, §36, 37, 65](#); [2008 Acts, ch 1032, §201](#); [2011 Acts, ch 111, §10, 13, 14](#); [2014 Acts, ch 1126, §9, 10, 13](#)

Referred to in [§99D.9A, 99D.9C, 99F.4, 99F.6](#)