

15J.2 Definitions.

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

1. “*Board*” means the same as defined in [section 15.102](#).
2. “*Commencement date*” means the date established for each district by the board under [section 15J.4, subsection 3](#), upon which the calculation of new state sales tax and new state hotel and motel tax revenue shall begin under [section 15J.5](#) for deposit in the fund.
3. “*Department*” means the department of revenue.
4. “*District*” means the area that is designated a reinvestment district pursuant to [section 15J.4](#).
5. “*Fund*” means the state reinvestment district fund created in [section 15J.6](#).
6. “*Governing body*” means the county board of supervisors, city council, or other body in which the legislative powers of the municipality are vested.
7. “*Municipality*” means any of the following:
 - a. A county.
 - b. An incorporated city.
 - c. A joint board or other legal entity established or designated in an agreement made pursuant to [chapter 28E](#) between two or more contiguous municipalities identified in paragraph “a” or “b”.
8. a. “*New lessor*” means a lessor, as defined in [section 423A.2](#), operating a business in the district that was not in operation in the area of the district before the effective date of the ordinance or resolution establishing the district, regardless of ownership.
 - b. “*New lessor*” also includes any lessor, defined in [section 423A.2](#), operating a business in the district if the place of business for that business is the subject of a project that was approved by the board.
9. a. “*New retail establishment*” means a business operated in the district by a retailer, as defined in [section 423.1](#), that was not in operation in the area of the district before the effective date of the ordinance or resolution establishing the district, regardless of ownership.
 - b. “*New retail establishment*” also includes any business operated in the district by a retailer, as defined in [section 423.1](#), if the place of business for that retail establishment is the subject of a project that was approved by the board.
10. “*Project*” means a vertical improvement constructed or substantially improved within a district using sales tax revenues and hotel and motel tax revenues received by a municipality pursuant to [this chapter](#). “*Project*” does not include any of the following:
 - a. A building, structure, or other facility that is in whole or in part used or intended to be used to conduct gambling games under [chapter 99F](#).
 - b. A building, structure, or other facility that is in whole or in part used or intended to be used as a hotel or motel if such hotel or motel is connected to or operated in conjunction with a building, structure, or other facility described in paragraph “a”.
11. “*State hotel and motel tax*” means the state-imposed tax under [section 423A.3](#).
12. “*State sales tax*” means the sales and services tax imposed pursuant to [section 423.2](#).
13. “*Substantially improved*” means that the cost of the improvements is equal to or exceeds fifty percent of the assessed value of the property, excluding the land, prior to such improvements.
14. “*Vertical improvement*” means a building that is wholly or partially above grade and all appurtenant structures to the building.

[2013 Acts, ch 119, §2; 2014 Acts, ch 1026, §7; 2020 Acts, ch 1118, §83; 2021 Acts, ch 76, §6](#)

Referred to in [§15.291, 15.313, 15J.4, 15J.7, 423.3](#)