

**99E.8 Licensees — records — reports — confidentiality.**

1. An internet fantasy sports contest service provider shall keep its books and records so as to clearly show the internet fantasy sports contest adjusted revenues for each internet fantasy sports contest subject to tax in this state.

2. *a.* The licensee shall furnish to the commission reports and information as the commission may require with respect to the licensee's activities.

*b.* A licensee shall promptly report to the commission any criminal or disciplinary proceedings commenced against the licensee or its employees in connection with the licensee conducting an internet fantasy sports contest, any abnormal contest activity or patterns that may indicate a concern about the integrity of an internet fantasy sports contest, and any other conduct with the potential to corrupt an outcome of an internet fantasy sports contest for purposes of financial gain, including but not limited to match fixing, and suspicious or illegal internet fantasy sports contest activities, including the use of funds derived from illegal activity, deposits of money to enter an internet fantasy sports contest to conceal or launder funds derived from illegal activity, use of agents to enter an internet fantasy sports contest, or use of false identification. The commission is required to share any information received pursuant to this paragraph with the division of criminal investigation, any other law enforcement entity upon request, or any regulatory agency the commission deems appropriate. The commission shall promptly report any information received pursuant to this paragraph with any sports team or sports governing body as the commission deems appropriate, but shall not share any information that would interfere with an ongoing criminal investigation.

3. Except as provided in [subsection 4](#), the books and records kept by a licensee as provided by [this section](#) are public records and the examination, publication, and dissemination of the books and records are governed by the provisions of [chapter 22](#).

4. The records of the commission shall be governed by the provisions of [chapter 22](#), provided that, in addition to records that may be kept confidential pursuant to [section 22.7](#), the following records provided by a licensee to the commission shall be kept confidential, unless otherwise ordered by a court, by the lawful custodian of the records, or by another person duly authorized to release such information:

- a.* Patron and customer records.
- b.* Security reports and network audits.
- c.* Internal control and compliance records.
- d.* Employee records.
- e.* Marketing expenses.

*f.* Supplemental schedules to the certified audit, except for those books and records as described in [subsection 1](#) of [this section](#), that are obtained by the commission in connection with the annual audit under [section 99E.9](#).

*g.* Any information specifically requested for inspection by the commission or a representative of the commission.

[2019 Acts, ch 132, §33, 45, 46](#)