

99F.20 Gaming regulatory revolving fund.

1. A gaming regulatory revolving fund is created in the state treasury under the control of the department of inspections, appeals, and licensing. The fund shall consist of fees collected and deposited into the fund paid by licensees pursuant to [section 99D.14, subsection 2, paragraph “c”](#), fees paid by licensees pursuant to [section 99E.5, subsection 4, paragraph “c”](#), regulatory fees paid by licensees pursuant to [section 99F.4, subsection 27](#), and fees paid by licensees pursuant to [section 99F.10, subsection 4, paragraph “c”](#). All costs relating to racetrack, excursion boat, gambling structure, internet fantasy sports contests as defined in [section 99E.1](#), and sports wagering regulation shall be paid from the fund as provided in appropriations made for this purpose by the general assembly. The department shall provide quarterly reports to the department of management and the legislative services agency specifying revenues billed and collected and expenditures from the fund in a format as determined by the department of management in consultation with the legislative services agency.

2. To meet the department’s cash flow needs, the department may temporarily use funds from the general fund of the state to pay expenses in excess of moneys available in the revolving fund if those additional expenditures are fully reimbursable and the department reimburses the general fund of the state and ensures all moneys are repaid in full by the close of the fiscal year. Notwithstanding any provision to the contrary, the department shall, to the fullest extent possible, make an estimate of billings and make such billings as early as possible in each fiscal year, so that the need for the use of general fund moneys is minimized to the lowest extent possible. Periodic billings shall be deemed sufficient to satisfy this requirement. Because any general fund moneys used shall be fully reimbursed, such temporary use of funds from the general fund of the state shall not constitute an appropriation for purposes of calculating the state general fund expenditure limitation pursuant to [section 8.54](#).

3. [Section 8.33](#) does not apply to any moneys credited or appropriated to the revolving fund from any other fund.

4. The establishment of the revolving fund pursuant to [this section](#) shall not be interpreted in any manner to compromise or impact the accountability of, or limit authority with respect to, the department under state law. Any provision applicable to, or responsibility of, the department shall not be altered or impacted by the existence of the fund and shall remain applicable to the same extent as if the department were receiving moneys pursuant to a general fund appropriation. The department shall comply with directions by the governor to executive branch departments regarding restrictions on out-of-state travel, hiring justifications, association memberships, equipment purchases, consulting contracts, and any other expenditure efficiencies that the governor deems appropriate.

[2011 Acts, ch 127, §48, 89; 2019 Acts, ch 132, §20, 22, 23; 2023 Acts, ch 19, §1871](#)

Referred to in [§99D.14, 99E.5, 99F.4, 99F.10](#)

Subsection 1 amended