

99F.10 Regulatory fee — local fees — initial license fee.

1. A qualified sponsoring organization conducting gambling games on an excursion gambling boat or gambling structure licensed under [section 99F.7](#) shall pay the tax imposed by [section 99F.11](#).

2. An excursion gambling boat or gambling structure licensee shall pay to the commission a regulatory fee to be charged as provided in [this section](#).

3. Subject to approval of excursion gambling boat docking by the voters, a city may adopt, by ordinance, an admission fee not exceeding fifty cents for each person embarking on an excursion gambling boat docked within the city, or a county may adopt, by ordinance, an admission fee not exceeding fifty cents for each person embarking on an excursion gambling boat docked outside the boundaries of a city. The admission revenue received by a city or a county shall be credited to the city general fund or county general fund as applicable.

4. *a.* In determining the license fees and state regulatory fees to be charged as provided under [section 99F.4](#) and [this section](#), the commission shall use as the basis for determining the amount of revenue to be raised from the license fees and regulatory fees the amount appropriated to the commission plus the cost of salaries for no more than three special agents for each excursion gambling boat or gambling structure as assigned pursuant to the provisions of [section 80.25A](#), plus any direct and indirect support costs for the division of criminal investigation's duties pursuant to [chapters 99D, 99E, and 99F](#), and [section 80.25A](#).

b. Notwithstanding [section 99F.4](#), the portion of the fee paid pursuant to paragraph "a" relating to the costs of special agents and officers plus any direct and indirect support costs for the agents and officers, for the division of criminal investigation's excursion gambling boat or gambling structure activities, shall be deposited into the gaming enforcement revolving fund established in [section 80.43](#). However, the department of public safety shall transfer, on an annual basis, the portion of the regulatory fee attributable to the indirect support costs of the special agents and gaming enforcement officers to the general fund of the state.

c. Notwithstanding [section 99F.4](#), the portion of the fee paid pursuant to paragraph "a" relating to the costs of the commission shall be deposited into the gaming regulatory revolving fund established in [section 99F.20](#).

d. Indirect support costs under paragraph "a" shall be calculated at the same rate used in accordance with the federal office of management and budget cost principles for state, local, and Indian tribal governments that receive a federally approved indirect cost rate.

e. The aggregate amount of the regulatory fee assessed under paragraph "a" during each fiscal year shall be reduced by an amount equal to the unexpended moneys from the previous fiscal year that were deposited into the revolving funds established in [section 80.43](#) or [99F.20](#) during that previous fiscal year.

f. By January 1, 2015, and by January 1 of every year thereafter, the division of criminal investigation shall provide the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system, the legislative services agency, and the commission with a report detailing the activities of the division during the previous fiscal year for each excursion gambling boat and gambling structure.

g. The division of criminal investigation shall review the number of special agents permitted for each excursion gambling boat or gambling structure under [this subsection](#) and the activities of such agents. The review shall also include comments from the commission and licensees and be combined with the review conducted under [section 99D.14, subsection 2](#), paragraph "f". The division of criminal investigation shall file a report detailing the review conducted pursuant to this paragraph with the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system and the legislative services agency by July 1, 2020.

5. For the fiscal year beginning July 1, 2021, and each fiscal year thereafter, the seven licensees with the lowest adjusted gross receipts for the previous fiscal year shall pay a reduced regulatory fee. The division of criminal investigation shall calculate the regulatory fee to be paid by each licensee using a methodology that reduces the regulatory fee for the seven licensees with the lowest adjusted gross receipts by an amount equivalent to the portion of the regulatory fees associated with one special agent.

6. No other license tax, permit tax, occupation tax, excursion fee, or taxes on fees shall be levied, assessed, or collected from a licensee by the state or by a political subdivision, except as provided in [this chapter](#).

7. No other excise tax shall be levied, assessed, or collected from the licensee relating to gambling excursions or admission charges by the state or by a political subdivision, except as provided in [this chapter](#).

8. In addition to any other fees required by [this chapter](#), a person awarded a new license to conduct gambling games pursuant to [section 99F.7](#) on or after January 1, 2004, shall pay the applicable initial license fee to the commission as provided by [this subsection](#). A person awarded a new license shall pay one-fifth of the applicable initial license fee immediately upon the granting of the license, one-fifth of the applicable initial license fee within one year of the granting of the license, one-fifth of the applicable initial license fee within two years of the granting of the license, one-fifth of the applicable initial license fee within three years of the granting of the license, and the remaining one-fifth of the applicable initial license fee within four years of the granting of the license. However, the license fee provided for in [this subsection](#) shall only apply when a new license is issued to a person for a facility that increases the number of licensed facilities in the applicable county or counties. Fees paid pursuant to [this subsection](#) are not refundable to the licensee. For purposes of [this subsection](#), the applicable initial license fee shall be five million dollars if the population of the county where the licensee shall conduct gambling games is fifteen thousand or less based upon the most recent federal decennial census, shall be ten million dollars if the population of the county where the licensee shall conduct gambling games is more than fifteen thousand and less than one hundred thousand based upon the most recent federal decennial census, and shall be twenty million dollars if the population of the county where the licensee shall conduct gambling games is one hundred thousand or more based upon the most recent federal decennial census. Moneys collected by the commission from an initial license fee paid under [this subsection](#) shall be deposited in the rebuild Iowa infrastructure fund created in [section 8.57](#).

89 Acts, ch 67, §10; 91 Acts, ch 267, §605; 95 Acts, ch 207, §22; 2000 Acts, ch 1229, §18; 2004 Acts, ch 1136, §49; 2005 Acts, ch 48, §1; 2007 Acts, ch 188, §14; 2010 Acts, ch 1190, §25; 2011 Acts, ch 127, §47, 89; 2012 Acts, ch 1134, §16, 21; 2013 Acts, ch 139, §50; 2013 Acts, ch 142, §36; 2016 Acts, ch 1091, §1, 2; 2020 Acts, ch 1063, §52; 2021 Acts, ch 166, §26, 27; 2021 Acts, ch 174, §47; 2024 Acts, ch 1185, §129

Referred to in §80.43, 99D.14, 99F.4A, 99F.20

Retention of special agents on or after July 1, 2016; 2016 Acts, ch 1137, §22