

**99F.18 Tax on winnings.**

1. All winnings derived from slot machines operated pursuant to [this chapter](#) are Iowa earned income and are subject to state and federal income tax laws. An amount deducted from winnings for payment of the state tax, pursuant to [section 422.16, subsection 2](#), shall be remitted to the department of revenue on behalf of the winner.

2. All winnings from sports wagering authorized under [this chapter](#) are Iowa earned income and are subject to state and federal income tax laws. An amount deducted from winnings for payment of state tax pursuant to [section 422.16, subsection 2](#), shall be remitted to the department of revenue on behalf of the winner.

[92 Acts, 2nd Ex, ch 1001, §235; 2003 Acts, ch 145, §286; 2023 Acts, ch 115, §15; 2025 Acts, ch 7, §1, 3](#)

2025 amendment effective January 1, 2026; 2025 Acts, ch 7, §3  
Section amended