

CHAPTER 99F

GAMBLING GAMES AND SPORTS WAGERING REGULATION

Referred to in §15E.311, 15J.2, 21.2, 80.25A, 80.26, 99B.21, 99D.2, 99D.7, 99D.9A, 99D.9C, 99D.9D, 99D.11, 99D.14, 99E.1, 99G.3, 123.30, 123.49, 142D.4, 232C.4, 422.16, 533C.103, 537A.4, 714B.10, 725.7, 725.13, 725.15

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99F.1 Definitions.

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

1. “Adjusted gross receipts” means the gross receipts on gambling games less winnings paid to wagerers on gambling games and less promotional play receipts on gambling games. However, for each fiscal year during the time period beginning July 1, 2021, and ending June 30, 2026, “adjusted gross receipts” shall include promotional play receipts on gambling games.

2. “Applicant” means any person applying for an occupational license or applying for a license to operate an excursion gambling boat, or the officers and members of the board of directors of a qualified sponsoring organization located in Iowa applying for a license to conduct gambling games on an excursion gambling boat.

3. “Authorized sporting event” means a professional sporting event, collegiate sporting event, international sporting event, or professional motor race event. “Authorized sporting event” does not include a race as defined in [section 99D.2](#), a fantasy sports contest as defined in [section 99E.1](#), minor league sporting event, or any athletic event or competition of an interscholastic sport as defined in [section 9A.102](#).

4. “Cheat” means to alter the selection of criteria which determine the result of a gambling game or the amount or frequency of payment in a gambling game.

5. “Claimant agency” means a public agency as defined in [section 421.65, subsection 1](#), or the state court administrator as defined in [section 602.1101](#).

6. “Collegiate sporting event” means an athletic event or competition of an intercollegiate sport as defined in [section 9A.102](#).

7. “Commission” means the state racing and gaming commission created under [section 99D.5](#).

8. “Distributor” means a person who sells, markets, or otherwise distributes gambling games or implements of gambling which are usable in the lawful conduct of gambling games

pursuant to [this chapter](#), to a licensee authorized to conduct gambling games pursuant to [this chapter](#).

9. “*Division*” means the division of criminal investigation of the department of public safety as provided in section 80.4.

10. “*Dock*” means the location where an excursion gambling boat moors for the purpose of embarking passengers for and disembarking passengers from a gambling excursion.

11. “*Excursion boat*” means a self-propelled, floating vessel that is or has been previously certified for operation as a vessel.

12. “*Excursion gambling boat*” means an excursion boat or moored barge on which lawful gambling is authorized and licensed as provided in [this chapter](#).

13. “*Gambling excursion*” means the time during which gambling games may be operated on an excursion gambling boat whether docked or during a cruise.

14. “*Gambling game*” means any game of chance authorized by the commission. However, for racetrack enclosures, “*gambling game*” does not include table games of chance or video machines which simulate table games of chance, unless otherwise authorized by [this chapter](#). “*Gambling game*” does not include sports wagering.

15. “*Gambling structure*” means any man-made stationary structure approved by the commission that does not include a racetrack enclosure which is subject to land-based building codes rather than maritime or Iowa department of natural resources inspection laws and regulations on which lawful gambling is authorized and licensed as provided in [this chapter](#).

16. “*Gaming floor*” means that portion of an excursion gambling boat, gambling structure, or racetrack enclosure in which gambling games are conducted as designated by the commission.

17. “*Gross receipts*” means the total sums wagered under [this chapter](#).

18. “*Holder of occupational license*” means a person licensed by the commission to perform an occupation which the commission has identified as requiring a license to engage in the administration, control, and conduct of gambling games and sports wagering.

19. “*International sporting event*” means an international team or individual sporting event governed by an international sports federation or sports governing body, including sporting events governed by the international olympic committee and the international federation of association football.

20. “*Licensee*” means any person licensed under [section 99F.7](#) or [99F.7A](#).

21. “*Manufacturer*” means a person who designs, assembles, fabricates, produces, constructs, or who otherwise prepares a product or a component part of a product of any implement of gambling usable in the lawful conduct of gambling games pursuant to [this chapter](#).

22. “*Minor league sporting event*” means a sporting event conducted by a sports league which is not regarded as the premier league in the sport as determined by the commission.

23. “*Moored barge*” means a barge or vessel that is not self-propelled.

24. “*Professional sporting event*” means an event, excluding a minor league sporting event, at which two or more persons participate in sports or athletic events and receive compensation in excess of actual expenses for their participation in such event, unless the event includes professional athletes participating in a sports or athletic event without compensation in excess of actual expenses for a charitable purpose.

25. “*Promotional play receipts*” means the total sums wagered with tokens, chips, electronic credits, or other forms of cashless wagering provided by the licensee without an exchange of money as described in [section 99F.9, subsection 3](#).

26. “*Qualified sponsoring organization*” means a nonprofit corporation organized under the laws of this state, whether or not it is exempt from federal income taxation, or a person or association that can show to the satisfaction of the commission that the person or association is eligible for exemption from federal income taxation under section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code as defined in [section 422.3](#).

27. “*Racetrack enclosure*” means all real property utilized for the conduct of a race meeting, including the racetrack, grandstand, concession stands, offices, barns, kennels and

barn areas, employee housing facilities, parking lots, and any additional areas designated by the commission. “*Racetrack enclosure*” also means all real property utilized by a licensee under [chapter 99D](#) who is not required to conduct live racing pursuant to the requirements of [section 99D.9A](#), on which pari-mutuel wagering on simultaneously telecast horse or dog races may be conducted and lawful gambling is authorized and licensed as provided in [this chapter](#).

28. “*Sports-related event*” means an event that takes place in relation to an authorized sporting event, but that is not tied to the outcome of a specific athletic event or contest as authorized by the commission. “*Sports-related event*” includes but is not limited to professional sports drafts and individual player awards.

29. “*Sports wagering*” means the acceptance of wagers on an authorized sporting event or sports-related event by any system of wagering as authorized by the commission. “*Sports wagering*” does not include placing a wager on the performance or nonperformance of any individual athlete participating in a single game or match of a collegiate sporting event in which a collegiate team from this state is a participant, or placing a wager on the performance of athletes in an individual international sporting event governed by the international olympic committee in which any participant in the international sporting event is under eighteen years of age.

30. “*Sports wagering area*” means an area, as designated by the commission, in which sports wagering is conducted.

31. “*Sports wagering net receipts*” means the gross receipts less winnings paid to wagerers and less promotional play receipts on sports wagering.

89 Acts, ch 67, §1; 92 Acts, ch 1203, §14; 94 Acts, ch 1021, §7 – 9; 95 Acts, ch 176, §2; 97 Acts, ch 9, §3; 2003 Acts, ch 44, §34; 2004 Acts, ch 1136, §24 – 30, 65; 2007 Acts, ch 188, §5, 6; 2008 Acts, ch 1172, §4; 2014 Acts, ch 1036, §16; 2014 Acts, ch 1126, §8; 2016 Acts, ch 1099, §1, 2; 2019 Acts, ch 24, §98; 2019 Acts, ch 132, §2 – 4, 22, 23; 2020 Acts, ch 1063, §51; 2020 Acts, ch 1064, §6, 28; 2020 Acts, ch 1118, §73, 74; 2021 Acts, ch 177, §68; 2022 Acts, ch 1143, §9 – 11, 15

Referred to in §99B.13, 99B.42, 99D.7, 99E.1

99F.2 Scope of provisions.

[This chapter](#) does not apply to the pari-mutuel system of wagering used or intended to be used in connection with the horse-race or dog-race meetings as authorized under [chapter 99D](#), internet fantasy sports contests authorized under [chapter 99E](#), lottery or lotto games authorized under [chapter 99G](#), or bingo or games of skill or chance authorized under [chapter 99B](#).

89 Acts, ch 67, §2; 2003 Acts, ch 178, §106, 121; 2003 Acts, ch 179, §142; 2019 Acts, ch 132, §36, 45, 46

99F.3 Gambling games and sports wagering authorized.

The system of wagering on a gambling game and sports wagering as provided by [this chapter](#) is legal, when conducted by a licensee as provided in [this chapter](#).

89 Acts, ch 67, §3; 2007 Acts, ch 188, §7; 2019 Acts, ch 132, §5, 22, 23

99F.4 Powers.

The commission shall have full jurisdiction over and shall supervise all gambling operations governed by [this chapter](#). The commission shall have the following powers and shall adopt rules pursuant to [chapter 17A](#) to implement [this chapter](#):

1. To investigate applicants and determine the eligibility of applicants for a license and to select among competing applicants for a license the applicant which best serves the interests of the citizens of Iowa.

2. To license qualified sponsoring organizations, to license the operators of excursion gambling boats, to identify occupations engaged in the administration, control, and conduct of gambling games and sports wagering which require licensing, and to adopt standards for licensing the occupations including establishing fees for the occupational licenses and licenses for qualified sponsoring organizations. The fees shall be paid to the commission and deposited in the general fund of the state. All revenue received by the commission under [this](#)

[chapter](#) from license fees and regulatory fees shall be deposited in the general fund of the state.

3. To adopt standards under which all excursion gambling boat operations shall be held and standards for the facilities within which the gambling operations are to be held. The commission may authorize the operation of gambling games on an excursion gambling boat and sports wagering in a sports wagering area which is also licensed to sell or serve alcoholic beverages, wine, or beer as defined in [section 123.3](#).

4. To license the licensee of a pari-mutuel dog or horse racetrack enclosure subject to the provisions of [this chapter](#) and rules adopted pursuant to [this chapter](#) relating to gambling except as otherwise provided in [section 99F.4A](#).

5. To enter the office, excursion gambling boat, facilities, or other places of business of a licensee to determine compliance with [this chapter](#).

6. To investigate alleged violations of [this chapter](#) or the commission rules, orders, or final decisions and to take appropriate disciplinary action against a licensee or a holder of an occupational license for a violation, or institute appropriate legal action for enforcement, or both. Information gathered during an investigation is confidential during the pendency of the investigation.

7. To require a licensee, an employee of a licensee or holder of an occupational license to remove a person violating a provision of [this chapter](#) or the commission rules, orders, or final orders, or other person deemed to be undesirable, from the excursion gambling boat facilities.

8. To require the removal of a licensee, an employee of a licensee, or a holder of an occupational license for a violation of [this chapter](#) or a commission rule or engaging in a fraudulent practice.

9. To require a licensee to file an annual balance sheet and profit and loss statement pertaining to the licensee's gambling activities in this state, together with a list of the stockholders or other persons having any beneficial interest in the gambling activities of each licensee.

10. To issue subpoenas for the attendance of witnesses and subpoenas duces tecum for the production of books, records, and other pertinent documents in accordance with [chapter 17A](#), and to administer oaths and affirmations to the witnesses, when, in the judgment of the commission, it is necessary to enforce [this chapter](#) or the commission rules.

11. To keep accurate and complete records of its proceedings and to certify the records as may be appropriate.

12. To assess a fine and revoke or suspend licenses.

13. To take any other action as may be reasonable or appropriate to enforce [this chapter](#) and the commission rules.

14. To require all licensees of gambling game operations to utilize a cashless wagering system whereby all players' money is converted to tokens, electronic cards, or chips which only can be used for wagering on the excursion gambling boat.

15. To determine the payouts from the gambling games authorized under [this chapter](#). In making the determination of payouts, the commission shall consider factors that provide gambling and entertainment opportunities which are beneficial to the gambling licensees and the general public.

16. To set the payout rate for all slot machines.

17. To define the excursion season and the duration of an excursion. While an excursion gambling boat is docked, passengers may embark or disembark at any time during its business hours.

18. To provide for the continuous recording of all gambling activities on an excursion gambling boat. The recording shall be performed under guidelines set by rule of the division of criminal investigation and the rules may require that all or part of the original recordings be submitted to the division on a timely schedule.

19. To provide for adequate security aboard each excursion gambling boat.

20. Drug testing, as permitted by [section 730.5](#), shall be required periodically, not less than every sixty days, of persons employed as captains, pilots, or physical operators of excursion gambling boats under the provisions of [this chapter](#).

21. To provide that a licensee prominently display at each gambling facility the annual percentage rate of state and local tax revenue collected by state and local government from the gambling facility annually.

22. To establish a process to allow a person to be voluntarily excluded from advance deposit wagering as defined in [section 99D.11](#), from an internet fantasy sports contest as defined in [section 99E.1](#), from advance deposit sports wagering as defined in [section 99F.9](#), from the gaming floor and sports wagering area of an excursion gambling boat, from the wagering area, as defined in [section 99D.2](#), and from the gaming floor and sports wagering area of all other licensed facilities under [this chapter](#) and [chapter 99D](#) as provided in [this subsection](#). The process shall provide that an initial request by a person to be voluntarily excluded shall be for a period of five years or life and any subsequent request following any five-year period shall be for a period of five years or life. The process established shall require that licensees be provided electronic access to names and social security numbers of persons voluntarily excluded through a secured interactive internet site maintained by the commission and information regarding persons voluntarily excluded shall be disseminated to all licensees under [this chapter](#), [chapter 99D](#), and [chapter 99E](#). The names, social security numbers, and information regarding persons voluntarily excluded shall be kept confidential unless otherwise ordered by a court or by another person duly authorized to release such information. The process established shall also require a person requesting to be voluntarily excluded be provided information compiled by the department of health and human services on gambling treatment options. The state and any licensee under [this chapter](#), [chapter 99D](#), or [chapter 99E](#) shall not be liable to any person for any claim which may arise from this process. In addition to any other penalty provided by law, any money or thing of value that has been obtained by, or is owed to, a voluntarily excluded person as a result of wagers made by the person after the person has been voluntarily excluded shall be forfeited by the person and shall be credited to the general fund of the state. The commission shall not initiate any administrative action or impose penalties on a licensee who voluntarily reports to the commission activity described in [section 99F.15, subsection 4](#), paragraph “n”.

23. To approve a licensee’s application to operate as a moored barge, an excursion boat that will cruise, or an excursion boat that will not cruise, as submitted pursuant to [section 99F.7](#).

24. To conduct a socioeconomic study on the impact of gambling on Iowans, every eight years beginning in calendar year 2013, and issue a report on that study. The commission shall ensure that the results of each study are readily accessible to the public.

25. To license the licensee of a gambling structure subject to the provisions of [this chapter](#) and rules adopted pursuant to [this chapter](#) relating to gambling and as provided in [section 99F.4D](#).

26. To require licensees to establish a process with the state for licensees to have electronic access to names and social security numbers of debtors of claimant agencies through a secured interactive internet site maintained by the state.

27. To adopt standards under which all sports wagering is conducted, including the scope and type of wagers allowed, to identify occupations within sports wagering which require licensing, and to adopt standards for licensing and background qualifications for occupations including establishing fees for the occupational license. All revenue received by the commission under [this chapter](#) from license fees shall be deposited in the general fund of the state. All revenue received by the commission from regulatory fees shall be deposited into the gaming regulatory revolving fund established in [section 99F.20](#).

89 Acts, ch 67, §4; 89 Acts, ch 139, §1; 91 Acts, ch 260, §1207; 93 Acts, ch 131, §4; 94 Acts, ch 1021, §10 – 12; 94 Acts, ch 1107, §35; 2000 Acts, ch 1231, §37; 2004 Acts, ch 1136, §31 – 35; 2007 Acts, ch 188, §8; 2007 Acts, ch 215, §86; 2008 Acts, ch 1172, §5; 2009 Acts, ch 182, §103; 2013 Acts, ch 90, §257; 2017 Acts, ch 132, §2; 2018 Acts, ch 1026, §36; 2018 Acts, ch 1099, §2; 2019 Acts, ch 132, §6, 7, 22, 23; 2022 Acts, ch 1143, §6, 16; 2023 Acts, ch 19, §65; 2024 Acts, ch 1185, §128

Referred to in [§99E.5](#), [§99F.7](#), [§99F.7A](#), [§99F.10](#), [§99F.15](#), [§99F.17](#), [§99F.19](#), [§99F.20](#)

For provisions governing authority of a person voluntarily excluded for life from all licensed facilities under [chapters 99D](#) and [99F](#) prior to July 1, 2017, to revoke the exclusion, see [2017 Acts, ch 132, §3](#)

99F.4A Gambling games at pari-mutuel racetracks — fees and taxes.

1. Upon application, the commission shall license the licensee of a pari-mutuel dog or horse racetrack to conduct gambling games at a pari-mutuel racetrack enclosure subject to the provisions of [this chapter](#) and rules adopted pursuant to [this chapter](#) relating to gambling except as otherwise provided in [this section](#).

2. A license to conduct gambling games shall be issued only to a licensee holding a valid license to conduct pari-mutuel dog or horse racing pursuant to [chapter 99D](#) on January 1, 1994.

3. A person holding a valid license pursuant to [chapter 99D](#) to conduct pari-mutuel wagering at a dog or horse racetrack is exempt from further investigation and examination for licensing to conduct gambling games pursuant to [this chapter](#). However, the commission may order future investigations or examinations as the commission finds appropriate.

4. The regulatory fee imposed in [section 99D.14, subsection 2](#), shall be collected from a licensee of a racetrack enclosure where gambling games are licensed to operate in lieu of the regulatory fee imposed in [section 99F.10](#).

5. In lieu of the annual license fee specified in [section 99F.5](#), the annual license fee for conducting gambling games at a pari-mutuel racetrack shall be one thousand dollars.

6. The adjusted gross receipts received from gambling games shall be taxed at the same rates and the proceeds distributed in the same manner as provided in [section 99F.11](#).

7. A licensee shall keep its books and records regarding the operation of gambling games in compliance with [section 99F.12](#), as applicable.

8. *a.* The commission shall, upon the immediate payment of the applicable table games license fee and submission to the commission by June 1, 2005, of an application by a licensee of a pari-mutuel dog or horse racetrack licensed to conduct gambling games at a pari-mutuel racetrack enclosure, issue a license to the licensee to conduct table games of chance, including video machines that simulate table games of chance, at the pari-mutuel racetrack enclosure subject to the requirements of [this subsection](#). However, a table games license may only be issued to a licensee required to pay a table games license fee of three million dollars under [this subsection](#) if the licensee, and all other licensees of an excursion gambling boat in that county, file an agreement with the commission authorizing the granting of a table games license under [this subsection](#) and permitting all licensees of an excursion gambling boat to operate a moored barge as of a specific date. The licensee shall be granted a table games license by the commission upon payment of the applicable license fee to the commission which table games license fee may be offset by the licensee against taxes imposed on the licensee by [section 99F.11](#), to the extent of twenty percent of the table games license fee paid pursuant to [this subsection](#) for each of five consecutive fiscal years beginning with the fiscal year beginning July 1, 2008. Fees paid pursuant to [this subsection](#) are not refundable to the licensee. A licensee shall not be required to pay a fee to renew a table games license issued pursuant to [this subsection](#). Moneys collected by the commission from a table games license fee paid under [this subsection](#) shall be deposited in the rebuild Iowa infrastructure fund created in [section 8.57](#).

b. For purposes of [this subsection](#), the applicable license fee for a licensee shall be three million dollars if the adjusted gross receipts from gambling games for the licensee in the previous fiscal year was less than one hundred million dollars, and shall be ten million dollars if the adjusted gross receipts from gambling games for the licensee in the previous fiscal year was one hundred million dollars or more.

9. *a.* Upon application, the commission shall issue a license to the licensee of the pari-mutuel dog racetrack located in Dubuque county as of May 30, 2014, to conduct gambling games at a gambling structure subject to the provisions of [this chapter](#) and rules adopted pursuant to [this chapter](#) relating to gambling. The licensee shall not be required to pay any additional fees or be assessed any additional costs for issuance of the license pursuant to [this subsection](#) and shall be exempt, for purposes of the initial issuance of a license under [this subsection](#), from further investigation and examination for a license to conduct gambling games pursuant to [this chapter](#).

b. To maintain a license pursuant to [this subsection](#) on or after July 1, 2014, the licensee shall provide written notification to the commission by September 1, 2014, as provided in

section 99D.9A, subsection 1, pay the live racing cessation fee as provided in section 99D.9A, and otherwise comply with the requirements of section 99D.9A applicable to the licensee. In addition, the licensee shall pay the annual license fee as specified in section 99F.5 and regulatory fee as a licensee of a gambling structure and shall otherwise be required to comply with all requirements of this chapter applicable to a gambling games licensee not otherwise inconsistent with the requirements of this subsection.

94 Acts, ch 1021, §13; 2000 Acts, ch 1229, §19; 2002 Acts, 2nd Ex, ch 1003, §168, 172; 2004 Acts, ch 1136, §36, 37, 65; 2008 Acts, ch 1032, §201; 2011 Acts, ch 111, §10, 13, 14; 2014 Acts, ch 1126, §9, 10, 13

Referred to in §99D.9A, 99D.9C, 99F.4, 99F.6

99F.4B Rules.

The department of inspections, appeals, and licensing shall cooperate to the maximum extent possible with the division of criminal investigation in adopting rules relating to the gaming operations in this chapter and chapters 99D and 99E.

94 Acts, ch 1199, §46; 2019 Acts, ch 132, §37, 45, 46; 2023 Acts, ch 19, §1870

99F.4C Gambling games prohibition area.

1. Notwithstanding any provision of this chapter or chapter 99D to the contrary, the commission shall not grant a license to conduct gambling games to a facility to be located in the applicable area as described in this section.

2. For purposes of this section, the “applicable area” means that portion of the city of Des Moines in Polk county bounded by a line commencing at the point East Euclid avenue intersects East Fourteenth street, then proceeding south along East Fourteenth street and Southeast Fourteenth street until it intersects Park avenue, then proceeding west along Park avenue until it intersects Fleur drive, then proceeding north along Fleur drive until it intersects Eighteenth street, then proceeding north along Eighteenth street until it intersects Ingersoll avenue, then proceeding west along Ingersoll avenue until it intersects Martin Luther King Jr. parkway, then proceeding northerly along Martin Luther King Jr. parkway until it intersects Euclid avenue, then proceeding east along Euclid avenue and East Euclid avenue to the point of origin. For purposes of this section, such reference to a street or other boundary means such street or boundary as it was delineated on the official Pub. L. No. 94-171 census maps used for redistricting following the 2000 United States decennial census.

2004 Acts, ch 1136, §38; 2005 Acts, ch 3, §28

99F.4D Gambling games at gambling structures — requirements — licensing.

1. Unless otherwise provided by this chapter, the provisions of this chapter applicable to an excursion gambling boat shall also apply to a gambling structure.

2. A licensee authorized to conduct gambling games on an excursion boat may convert the license to authorize the conducting of gambling games on a gambling structure with the approval of the commission. In addition, a licensee authorized to conduct gambling games on a moored barge may elect to have the license treated to allow the conducting of gambling games on a gambling structure with the approval of the commission.

2007 Acts, ch 188, §9

Referred to in §99F.4

99F.5 License to conduct gambling games on excursion gambling boats and at gambling structures — license to operate boat — applications — operating agreements — fee.

1. A qualified sponsoring organization may apply to the commission for a license to conduct gambling games on an excursion gambling boat or gambling structure as provided in this chapter. A person may apply to the commission for a license to operate an excursion gambling boat. An operating agreement entered into on or after May 6, 2004, between a qualified sponsoring organization and an operator of an excursion gambling boat or gambling structure shall provide for a minimum distribution by the qualified sponsoring organization for educational, civic, public, charitable, patriotic, or religious uses as defined in section 99B.1, that averages at least three percent of the adjusted gross receipts for each license year and, if applicable, three-quarters of one percent of sports wagering net receipts

for each license year. The application shall be filed with the administrator of the commission at least ninety days before the first day of the next excursion season as determined by the commission, shall identify the excursion gambling boat upon which gambling games will be authorized, shall specify the exact location where the excursion gambling boat will be docked, and shall be in a form and contain information as the commission prescribes. The minimum capacity of an excursion gambling boat or gambling structure is two hundred fifty persons.

2. The annual license fee to operate an excursion gambling boat shall be based on the passenger-carrying capacity including crew, for which the excursion gambling boat is registered. For a gambling structure, the annual license fee shall be based on the capacity of the gambling structure. The annual fee shall be five dollars per person capacity.

89 Acts, ch 67, §5; 94 Acts, ch 1021, §14; 2004 Acts, ch 1136, §39, 65; 2007 Acts, ch 188, §10; 2015 Acts, ch 99, §51; 2019 Acts, ch 132, §8, 22, 23

Referred to in §99F.4A

99F.5A Limitations on issuance of licenses to conduct gambling games. Repealed by its own terms; 2022 Acts, ch 1143, §17.

99F.6 Requirements of applicant — fee — penalty.

1. A person shall not be issued a license to conduct gambling games on an excursion gambling boat or a license to operate an excursion gambling boat under [this chapter](#), an occupational license, a distributor license, or a manufacturer license unless the person has completed and signed an application on the form prescribed and published by the commission. The application shall include the full name, residence, date of birth and other personal identifying information of the applicant that the commission deems necessary. The application shall also indicate whether the applicant has any of the following:

- a. A record of conviction of a felony.
- b. An addiction to alcohol or a controlled substance.
- c. A history of mental illness.

2. An applicant shall submit pictures, fingerprints, and descriptions of physical characteristics to the commission in the manner prescribed on the application forms. The fingerprints may be submitted to the federal bureau of investigation by the department of public safety through the state criminal history repository for the purpose of a national criminal history check.

3. The commission shall charge the applicant a fee set by the department of public safety, division of criminal investigation, to defray the costs associated with the search and classification of fingerprints required in [subsection 2](#) and background investigations conducted by agents of the division of criminal investigation. This fee is in addition to any other license fee charged by the commission.

4. a. (1) Before a license is granted, the division of criminal investigation of the department of public safety shall conduct a thorough background investigation of the applicant for a license to operate a gambling game operation on an excursion gambling boat. The applicant shall provide information on a form as required by the division of criminal investigation.

(2) A qualified sponsoring organization licensed to operate gambling games under [this chapter](#) shall distribute the receipts of all gambling games, less reasonable expenses, charges, taxes, fees, and deductions allowed under [this chapter](#), as winnings to players or participants or shall distribute the receipts for educational, civic, public, charitable, patriotic, or religious uses as defined in [section 99B.1](#). A qualified sponsoring organization shall provide that any organization exempt from federal income taxes under section 501(c)(19) of the Internal Revenue Code, as defined in [section 422.3](#), shall be eligible for a distribution of adjusted gross receipts for educational, civic, public, charitable, patriotic, or religious uses as required by this subparagraph. However, a licensee to conduct gambling games under [this chapter](#) shall, unless an operating agreement for an excursion gambling boat otherwise provides, distribute at least three percent of the adjusted gross receipts and, if applicable, three-quarters of one percent of sports wagering net receipts for each license year for

educational, civic, public, charitable, patriotic, or religious uses as defined in [section 99B.1](#). However, if a licensee who is also licensed to conduct pari-mutuel wagering at a horse racetrack has unpaid debt from the pari-mutuel racetrack operations, the first receipts of the gambling games operated within the racetrack enclosure less reasonable operating expenses, taxes, and fees allowed under [this chapter](#) shall be first used to pay the annual indebtedness.

(3) The commission shall authorize, subject to the debt payments for horse racetracks and the provisions of paragraph “b” for dog racetracks, a licensee who is also licensed to conduct pari-mutuel dog or horse racing to use receipts from gambling games and sports wagering within the racetrack enclosure to supplement purses for races particularly for Iowa-bred horses pursuant to an agreement which shall be negotiated between the licensee and representatives of the dog or horse owners. For agreements subject to commission approval concerning purses for horse racing beginning on or after January 1, 2006, the agreements shall provide that total annual purses for all horse racing shall be four percent of sports wagering net receipts and promotional play receipts on sports wagering and no less than eleven percent of the first two hundred million dollars of net receipts, and six percent of net receipts above two hundred million dollars. In addition, live standardbred horse racing shall not be conducted at the horse racetrack in Polk county, but the purse moneys designated for standardbred racing pursuant to [section 99D.7, subsection 5](#), paragraph “b”, shall be included in calculating the total annual purses required to be paid pursuant to [this subsection](#). Agreements that are subject to commission approval concerning horse purses for a period of time beginning on or after January 1, 2006, shall be jointly submitted to the commission for approval.

(4) A qualified sponsoring organization shall not make a contribution to a candidate, political committee, candidate’s committee, state statutory political committee, county statutory political committee, national political party, or fundraising event as these terms are defined in [section 68A.102](#). The membership of the board of directors of a qualified sponsoring organization shall represent a broad interest of the communities.

(5) For purposes of this paragraph, “net receipts” means the annual adjusted gross receipts from all gambling games and, beginning July 1, 2026, promotional play receipts on all gambling games less the annual amount of money pledged by the owner of the facility to fund a project approved to receive vision Iowa funds as of July 1, 2004.

b. (1) The commission shall authorize the licensee of the pari-mutuel dog racetrack located in Dubuque county to conduct gambling games as provided in [section 99F.4A](#) if the licensee schedules at least one hundred thirty performances of twelve live races each day during a season of twenty-five weeks. For the pari-mutuel dog racetrack located in Pottawattamie county, the commission shall authorize the licensee to conduct gambling games as provided in [section 99F.4A](#) if the licensee schedules at least two hundred ninety performances of twelve live races each day during a season of fifty weeks. However, the requirement to schedule performances of live races for purposes of conducting gambling games under [this chapter](#) shall not apply to a licensee as of the live racing cessation date of the licensee as provided in [section 99D.9A](#).

(2) If a pari-mutuel dog racetrack authorized to conduct gambling games as of January 1, 2014, is required to schedule performances of live races for purposes of conducting gambling games under [this chapter](#) during any calendar year, the commission shall approve an annual contract to be negotiated between the annual recipient of the dog racing promotion fund and each dog racetrack licensee to specify the percentage or amount of gambling game proceeds which shall be dedicated to supplement the purses of live dog races. The parties shall agree to a negotiation timetable to insure no interruption of business activity. If the parties fail to agree, the commission shall impose a timetable. If the two parties cannot reach agreement, each party shall select a representative and the two representatives shall select a third person to assist in negotiating an agreement. The two representatives may select the commission or one of its members to serve as the third party. Alternately, each party shall submit the name of the proposed third person to the commission who shall then select one of the two persons to serve as the third party. All parties to the negotiations, including the commission, shall consider that the dog racetracks were built to facilitate the development and promotion of Iowa greyhound racing dogs in this state and shall negotiate and decide accordingly.

5. Before a license is granted, an operator of an excursion gambling boat shall work with the economic development authority to promote tourism throughout Iowa. Tourism information from local civic and private persons may be submitted for dissemination.

6. A person who knowingly makes a false statement on the application is guilty of an aggravated misdemeanor.

7. For the purposes of [this section](#), applicant includes each member of the board of directors of a qualified sponsoring organization.

8. *a.* The licensee or a holder of an occupational license shall consent to the search, without a warrant, by agents of the division of criminal investigation of the department of public safety or commission employees designated by the administrator of the commission, of the licensee's or holder's person, personal property, and effects, and premises which are located on the excursion gambling boat or adjacent facilities under control of the licensee, in order to inspect or investigate for violations of [this chapter](#) or rules adopted by the commission pursuant to [this chapter](#). The department or commission may also obtain administrative search warrants under [section 808.14](#).

b. However, [this subsection](#) shall not be construed to permit a warrantless inspection of living quarters or sleeping rooms on the riverboat if all of the following are true:

(1) The licensee has specifically identified those areas which are to be used as living quarters or sleeping rooms in writing to the commission.

(2) Gaming is not permitted in the living quarters or sleeping rooms, and devices, records, or other items relating to the licensee's gaming operations are not stored, kept, or maintained in the living quarters or sleeping rooms.

(3) Alcoholic beverages are not stored, kept, or maintained in the living quarters or sleeping rooms except those legally possessed by the individual occupying the quarters or room.

c. The commission shall adopt rules to enforce [this subsection](#).

9. The board of directors of a qualified sponsoring organization licensed to conduct or operate gambling games under [this chapter](#) shall be residents of this state and shall include, at the option of each applicable county and city, as ex officio, nonvoting members of the board, a member of the county board of supervisors and a member of a city council for each county and city that has a licensed gambling games facility which is conducted or operated by the qualified sponsoring organization. If a vacancy for any ex officio member occurs, the vacancy shall be filled in the same manner as the original appointment for the remainder of the unexpired term of the vacancy. However, [this subsection](#) shall not apply to an agency, instrumentality, or political subdivision of the state that is licensed to conduct gambling games under [this chapter](#).

89 Acts, ch 67, §6; 89 Acts, ch 231, §33; 94 Acts, ch 1021, §15; 95 Acts, ch 176, §3; 2002 Acts, ch 1044, §10, 11; 2003 Acts, ch 108, §32; 2004 Acts, ch 1136, §40; 2005 Acts, ch 35, §31; 2007 Acts, ch 48, §6, 7; 2011 Acts, ch 111, §9; 2011 Acts, ch 118, §85, 89; 2014 Acts, ch 1126, §11; 2015 Acts, ch 99, §52; 2019 Acts, ch 132, §9, 22, 23, 51; 2019 Acts, ch 143, §1; 2020 Acts, ch 1066, §3; 2021 Acts, ch 177, §69; 2023 Acts, ch 64, §16

Referred to in §99D.9A, 99F.7A, 99F.9

99F.7 Licenses — terms and conditions — revocation.

1. If the commission is satisfied that [this chapter](#) and its rules adopted under [this chapter](#) applicable to licensees have been or will be complied with, the commission shall issue a license for a period of not more than three years to an applicant to own a gambling game operation, to an applicant to operate a gambling structure, and to an applicant to operate an excursion gambling boat. The commission shall decide which of the gambling games authorized under [this chapter](#) the commission will permit. The commission shall decide the number, location, and type of gambling structures and excursion gambling boats licensed under [this chapter](#). The commission shall allow the operation of an excursion boat or moored barge on or within one thousand feet of the high water marks of the rivers, lakes, and reservoirs of this state as established by the commission in consultation with the United States army corps of engineers, the department of natural resources, or other appropriate regulatory agency. The license shall set forth, as applicable, the name of the licensee,

the type of license granted, the location of the gambling structure or the place where the excursion gambling boats will operate and dock, and the time and number of days during the excursion season and the off season when gambling may be conducted by the licensee.

2. a. An applicant for a license to conduct gambling games on an excursion gambling boat, and each licensee by June 30 of each year thereafter, shall indicate and have noted on the license whether the applicant or licensee will operate a moored barge, an excursion boat that will cruise, or an excursion boat that will not cruise subject to the requirements of [this subsection](#). If the applicant or licensee will operate a moored barge or an excursion boat that will not cruise, the requirements of [this chapter](#) concerning cruising shall not apply. If the applicant's or licensee's excursion boat will cruise, the applicant or licensee shall comply with the cruising requirements of [this chapter](#) and the commission shall not allow such a licensee to conduct gambling games on an excursion gambling boat while docked during the off season if the licensee does not operate gambling excursions for a minimum number of days during the excursion season. The commission may delay the commencement of the excursion season at the request of a licensee.

b. However, an applicant or licensee of an excursion gambling boat that is located in the same county as a racetrack enclosure conducting gambling games shall not be allowed to operate a moored barge unless either of the following applies:

(1) If the licensee is located in the same county as a racetrack enclosure conducting gambling games that had less than one hundred million dollars in adjusted gross receipts from gambling games for the fiscal year beginning July 1, 2003, the licensee of an excursion gambling boat is authorized to operate a moored barge if the licensee, the licensee of the racetrack enclosure, and all other licensees of an excursion gambling boat in that county file an agreement with the commission agreeing to the granting of a table games license under [this chapter](#) and permitting all licensees of an excursion gambling boat in the county to operate a moored barge as of a specific date.

(2) If the licensee is located in the same county as a racetrack enclosure conducting gambling games that had one hundred million dollars or more in adjusted gross receipts from gambling games for the fiscal year beginning July 1, 2003, the licensee of an excursion gambling boat is authorized to operate a moored barge the earlier of July 1, 2007, or the date any form of gambling games, as defined in [this chapter](#), is operational in any state that is contiguous to the county where the licensee is located.

c. A person awarded a new license to conduct gambling games on an excursion gambling boat or gambling structure in the same county as another licensed excursion gambling boat or gambling structure shall only be licensed to operate an excursion gambling boat or gambling structure that is located at a similarly situated site and operated as a substantially similar facility as any other excursion gambling boat or gambling structure in the county.

3. A license shall only be granted to an applicant upon the express conditions that:

a. The applicant shall not, by a lease, contract, understanding, or arrangement of any kind, grant, assign, or turn over to a person the operation of an excursion gambling boat licensed under [this section](#) or of the system of wagering described in [section 99F.9](#). [This section](#) does not prohibit a management contract approved by the commission.

b. The applicant shall not in any manner permit a person other than the licensee to have a share, percentage, or proportion of the money received for admissions to the excursion gambling boat.

4. The commission shall require, as a condition of granting a license, that an applicant to operate an excursion gambling boat develop and, as nearly as practicable, re-create boats or moored barges that resemble Iowa's riverboat history.

5. The commission shall require that an applicant utilize Iowa resources, goods and services in the operation of an excursion gambling boat. The commission shall develop standards to assure that a substantial amount of all resources and goods used in the operation of an excursion gambling boat emanate from and are made in Iowa and that a substantial amount of all services and entertainment are provided by Iowans.

6. The commission shall, as a condition of granting a license, require an applicant to provide written documentation that, on each excursion gambling boat:

a. An applicant shall make every effort to ensure that a substantial number of the staff and entertainers employed are residents of Iowa.

b. A section is reserved for promotion and sale of arts, crafts, and gifts native to and made in Iowa.

7. It is the intent of the general assembly that employees be paid at least twenty-five percent above the federal minimum wage level in effect on December 31, 2020.

8. A license shall not be granted if there is substantial evidence that any of the following apply:

a. The applicant has been suspended from operating a game of chance or gambling operation in another jurisdiction by a board or commission of that jurisdiction.

b. The applicant has not demonstrated financial responsibility sufficient to meet adequately the requirements of the enterprise proposed.

c. The applicant is not the true owner of the enterprise proposed.

d. The applicant is not the sole owner, and other persons have ownership in the enterprise, which fact has not been disclosed.

e. The applicant is a corporation and ten percent of the stock of the corporation is subject to a contract or option to purchase at any time during the period for which the license is to be issued unless the contract or option was disclosed to the commission and the commission approved the sale or transfer during the period of the license.

f. The applicant has knowingly made a false statement of a material fact to the commission.

g. The applicant has failed to meet a monetary obligation in connection with an excursion gambling boat.

9. A license shall not be granted if there is substantial evidence that the applicant is not of good repute and moral character or if the applicant has pled guilty to, or has been convicted of, a felony.

10. a. A licensee shall not loan to any person money or any other thing of value for the purpose of permitting that person to wager on any game of chance.

b. A licensee shall not permit a financial institution, vendor, or other person to dispense cash or credit through an electronic or mechanical device including but not limited to a satellite terminal, as defined in [section 527.2](#), that is located on the gaming floor. However, this paragraph shall not apply to cashless wagering systems where a person accesses a cash account through a mobile application used by the licensee to conduct cashless wagering. The mobile application shall include the statewide telephone number authorized by the department of health and human services to provide problem gambling information and extensive responsible gaming features in addition to those described in [section 99F.4, subsection 22](#).

c. When technologically available, a licensee shall ensure that a person may voluntarily bar the person's access to receive cash or credit from a financial institution, vendor, or other person through an electronic or mechanical device including but not limited to a satellite terminal as defined in [section 527.2](#) that is located on the licensed premises.

11. a. A license to conduct gambling games in a county shall be issued only if the county electorate approves the conduct of the gambling games as provided in [this subsection](#). The board of supervisors, upon receipt of a valid petition meeting the requirements of [section 331.306](#), and subject to the requirements of paragraph "e", shall direct the commissioner of elections to submit to the registered voters of the county a proposition to approve or disapprove the conduct of gambling games in the county. The proposition shall be submitted at an election held on a date specified in [section 39.2, subsection 4](#), paragraph "a". If a majority of the county voters voting on the proposition favor the conduct of gambling games, the commission may issue one or more licenses as provided in [this chapter](#). If a majority of the county voters voting on the proposition do not favor the conduct of gambling games, a license to conduct gambling games in the county shall not be issued.

b. If a license to conduct gambling games is in effect pursuant to a referendum as set forth in [this section](#) and is subsequently disapproved by a referendum of the county electorate, the license issued by the commission after a referendum approving gambling games shall remain valid and is subject to renewal for a total of nine years from the date of original issue

or one year from the date of the referendum disapproving the conduct of gambling games, whichever is later, unless the commission revokes a license at an earlier date as provided in [this chapter](#).

c. If a licensee of a pari-mutuel racetrack who held a valid license issued under [chapter 99D](#) as of January 1, 1994, requests a license to operate gambling games as provided in [this chapter](#), the board of supervisors of a county in which the licensee of a pari-mutuel racetrack requests a license to operate gambling games shall submit to the county electorate a proposition to approve or disapprove the operation of gambling games at pari-mutuel racetracks at an election held on a date specified in [section 39.2, subsection 4](#), paragraph “a”. If the operation of gambling games at the pari-mutuel racetrack is not approved by a majority of the county electorate voting on the proposition at the election, the commission shall not issue a license to operate gambling games at the racetrack.

d. If the proposition to operate gambling games is approved by a majority of the county electorate voting on the proposition, the board of supervisors shall submit a proposition requiring the approval or defeat of gambling games to the county electorate as provided in paragraph “e”, unless the operation of gambling games is terminated earlier as provided in [this chapter](#) or [chapter 99D](#). However, if a proposition to operate gambling games is approved by a majority of the county electorate voting on the proposition in two successive elections, a subsequent submission and approval of a proposition under [this subsection](#) shall not thereafter be required to authorize the conduct of gambling games pursuant to [this chapter](#).

e. After a referendum has been held which approved or defeated a proposal to conduct gambling games as provided in [this section](#), another referendum on a proposal to conduct gambling games shall not be held until the eighth calendar year thereafter.

12. If a docking fee is charged by a city or a county, a licensee operating an excursion gambling boat shall pay the docking fee one year in advance.

13. A licensee shall not be delinquent in the payment of property taxes or other taxes or fees or in the payment of any other contractual obligation or debt due or owed to a city or county.

14. When applicable, an excursion gambling boat operated on inland waters of this state or an excursion boat that has been removed from navigation and is designated as a permanently moored vessel by the United States coast guard shall be subject to the exclusive jurisdiction of the department of natural resources and meet all of the requirements of [chapter 462A](#) and is further subject to an inspection of its sanitary facilities to protect the environment and water quality before a certificate of registration is issued by the department of natural resources or a license is issued or renewed under [this chapter](#).

15. If a licensed excursion boat stops at more than one harbor and travels past a county without stopping at any port in that county, the commission shall require the excursion boat operator to develop a schedule for ports of call that have the necessary facilities to handle the boat. The commission may limit the schedule to only one port of call per county.

16. Upon a violation of any of the conditions listed in [this section](#), the commission shall immediately revoke the license.

17. The commission shall require each licensee operating gambling games to post in conspicuous locations specified by the commission the average percentage payout from the gambling machines.

89 Acts, ch 67, §7; 89 Acts, ch 139, §2 – 5; 92 Acts, ch 1203, §15, 16; 93 Acts, ch 143, §42; 94 Acts, ch 1021, §16 – 18; 95 Acts, ch 49, §2; 95 Acts, ch 176, §4, 5; 2004 Acts, ch 1136, §41 – 47, 65; 2004 Acts, ch 1175, §328; 2007 Acts, ch 188, §11, 12; 2008 Acts, ch 1115, §30, 71; 2011 Acts, ch 111, §11 – 14; 2021 Acts, ch 147, §47, 54; 2021 Acts, ch 174, §46; 2022 Acts, ch 1143, §2; 2023 Acts, ch 19, §66

Referred to in [§99F.1](#), [§99F.4](#), [§99F.8](#), [§99F.10](#)

99F.7A Sports wagering — license — terms and conditions — fees.

1. The commission shall, upon payment of an initial license fee of forty-five thousand dollars and submission of an application to the commission consistent with the requirements of [section 99F.6](#), issue a license to conduct sports wagering to a licensee authorized to conduct gambling games at a pari-mutuel racetrack enclosure or a licensee authorized to operate an

excursion gambling boat or gambling structure, subject to the requirements of [this chapter](#). The annual renewal fee for a license to conduct sports wagering shall be ten thousand dollars.

2. A licensee under [this section](#) shall do all of the following:

a. Include on the internet site or mobile application used by the licensee to conduct advance deposit sports wagering as authorized in [section 99F.9](#) the statewide telephone number authorized by the department of health and human services to provide problem gambling information and extensive responsible gaming features in addition to those described in [section 99F.4, subsection 22](#).

b. Establish, subject to commission approval, sports wagering rules that specify the amounts to be paid on winning sports wagers, the effect of changes in the scheduling of an authorized sporting event or sports-related event subject to sports wagering, and the source of the information used to determine the outcome of a sports wager. The sports wagering rules shall be displayed in the licensee's sports wagering area, posted on the internet site or mobile application used by the licensee to conduct advance deposit sports wagering as authorized in [section 99F.9](#), and included in the terms and conditions of the licensee's advance deposit sports wagering system.

3. A licensee under [this section](#) may enter into operating agreements with one or two entities to have up to a total of two individually branded internet sites to conduct advance deposit sports wagering for the licensee, unless one additional operating agreement or individually branded internet site is authorized by the commission. However, a person shall not sell, grant, assign, or turn over to another person the operation of an individually branded internet site to conduct advance deposit sports wagering for the licensee without the approval of the commission. [This section](#) does not prohibit an agreement entered into between a licensee under [this section](#) and an advanced deposit sports wagering operator as approved by the commission.

4. A licensee issued a license to conduct sports wagering under [this section](#) shall employ reasonable steps to prohibit coaches, athletic trainers, officials, players, or other individuals who participate in an authorized sporting event or sports-related event that is the subject of sports wagering from sports wagering under [this chapter](#). In addition, a licensee shall employ reasonable steps to prohibit persons who are employed in a position with direct involvement with coaches, players, athletic trainers, officials, players, or participants in an authorized sporting event or sports-related event that is the subject of sports wagering from sports wagering under [this chapter](#).

[2019 Acts, ch 89, §37; 2019 Acts, ch 132, §10, 22, 23; 2021 Acts, ch 80, §56; 2022 Acts, ch 1143, §12, 13; 2023 Acts, ch 19, §67](#)

Referred to in [§99F.1, 99F.9, 99F.12](#)

99F.8 Bond of licensee.

A licensee licensed under [section 99F.7](#) shall post a bond to the state of Iowa before the license is issued in a sum as the commission shall fix, with sureties to be approved by the commission. The bond shall be used to guarantee that the licensee faithfully makes the payments, keeps its books and records and makes reports, and conducts its gambling games and sports wagering in conformity with [this chapter](#) and the rules adopted by the commission. The bond shall not be canceled by a surety on less than thirty days' notice in writing to the commission. If a bond is canceled and the licensee fails to file a new bond with the commission in the required amount on or before the effective date of cancellation, the licensee's license shall be revoked. The total and aggregate liability of the surety on the bond is limited to the amount specified in the bond.

[89 Acts, ch 67, §8; 2019 Acts, ch 132, §11, 22, 23](#)

99F.9 Wagering — advance deposit sports wagering — age restrictions.

1. Except as permitted in [this section](#), the licensee shall not permit sports wagering or any form of wagering on gambling games.

2. The licensee may receive wagers only from a person present on a licensed excursion gambling boat, licensed gambling structure, or in a licensed racetrack enclosure.

3. The licensee shall exchange the money of each wagerer for tokens, chips, or other

forms of credit to be wagered on the gambling games. However, nickels and quarters of legal tender may be used for wagering in lieu of tokens or other forms of credit. The licensee shall exchange the gambling tokens, chips, or other forms of wagering credit for money at the request of the wagerer.

4. a. For the purposes of [this section](#), unless the context otherwise requires:

(1) “*Advance deposit sports wagering*” means a method of sports wagering in which an eligible individual may, in an account established with a licensee under [section 99F.7A](#), deposit moneys into the account and use the account balance to pay for sports wagering. Prior to January 1, 2021, an account must be established by an eligible individual in person with a licensee.

(2) “*Advance deposit sports wagering operator*” means an advance deposit sports wagering operator licensed by the commission who has entered into an agreement with a licensee under [section 99F.7A](#) to provide advance deposit sports wagering.

(3) “*Eligible individual*” means an individual who is at least twenty-one years of age or older who is located within this state.

b. The commission may authorize a licensee under [section 99F.7A](#) to conduct advance deposit sports wagering. An advance deposit sports wager may be placed in person in the sports wagering area, or from any other location via a telephone-type device or any other electronic means. The commission may also issue an advance deposit sports wagering operator license to an entity who complies with [this subsection](#) and [section 99F.6](#) and may require the advance deposit sports wagering operator to conduct an audit consistent with the requirements of [section 99F.13](#).

c. An unlicensed person taking or receiving sports wagers from residents of this state is guilty of a class “D” felony.

5. A person under the age of twenty-one years shall not make or attempt to make a wager pursuant to [subsection 4](#) or on an excursion gambling boat, gambling structure, or in a racetrack enclosure and shall not be allowed on the gaming floor of an excursion gambling boat or gambling structure or in the wagering area, as defined in [section 99D.2](#), or on the gaming floor of a racetrack enclosure. However, a person eighteen years of age or older may be employed to work on the gaming floor of an excursion gambling boat or gambling structure or in the wagering area or on the gaming floor of a racetrack enclosure. A person who violates [this subsection](#) with respect to making or attempting to make a wager commits a scheduled violation under [section 805.8C](#), [subsection 5](#), paragraph “a”.

6. a. A person under the age of twenty-one years shall not enter or attempt to enter the gaming floor or wagering area, as defined in [section 99D.2](#), of a facility licensed under [this chapter](#) to operate gambling games.

b. A person under the age of twenty-one years does not violate [this subsection](#) if any of the following circumstances apply:

(1) The person is employed to work at the facility.

(2) The person is an employee or agent of the commission, the division, a distributor, or a manufacturer, and acting within the scope of the person’s employment.

(3) The person is present in a racetrack enclosure and does not enter or attempt to enter the gaming floor or wagering area of the facility.

c. A person who violates [this subsection](#) commits a simple misdemeanor punishable as a scheduled violation under [section 805.8C](#), [subsection 5](#), paragraph “b”.

7. A licensee shall not accept a credit card as defined in [section 537.1301](#), [subsection 17](#), for sports wagering or to purchase coins, tokens, or other forms of credit to be wagered on gambling games.

[89 Acts, ch 67, §9; 89 Acts, ch 139, §6; 91 Acts, ch 144, §1; 94 Acts, ch 1021, §19 – 24; 2004 Acts, ch 1136, §48; 2007 Acts, ch 188, §13; 2009 Acts, ch 88, §2, 3; 2014 Acts, ch 1026, §23; 2019 Acts, ch 132, §12 – 14, 22, 23; 2020 Acts, ch 1066, §4](#)

Referred to in [§99D.7](#), [99F.1](#), [99F.4](#), [99F.7](#), [99F.7A](#), [99F.15](#), [99F.16](#), [805.8C\(5\)\(a\)](#), [805.8C\(5\)\(b\)](#)

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](#)

99F.11 Gambling games and sports wagering taxes — rate — allocations.

1. A tax is imposed on the adjusted gross receipts received each fiscal year from gambling games authorized under [this chapter](#) at the rate of five percent on the first one million dollars of adjusted gross receipts and at the rate of ten percent on the next two million dollars of adjusted gross receipts.

2. The tax rate imposed each fiscal year on any amount of adjusted gross receipts over three million dollars shall be as follows:

a. If the licensee is an excursion gambling boat or gambling structure, twenty-two percent.

b. If the licensee is a racetrack enclosure conducting gambling games and another licensee that is an excursion gambling boat or gambling structure is located in the same county, then the following rate, as applicable:

(1) If the licensee of the racetrack enclosure has not been issued a table games license during the fiscal year or if the adjusted gross receipts from gambling games of the licensee in the prior fiscal year were less than one hundred million dollars, twenty-two percent.

(2) If the licensee of the racetrack enclosure has been issued a table games license during the fiscal year or prior fiscal year and the adjusted gross receipts from gambling games of the licensee in the prior fiscal year were one hundred million dollars or more, twenty-two percent on adjusted gross receipts received prior to the operational date and twenty-four percent on adjusted gross receipts received on or after the operational date. For purposes of this subparagraph, the operational date is the date the commission determines table games became operational at the racetrack enclosure.

c. If the licensee is a racetrack enclosure conducting gambling games and no licensee that

is an excursion gambling boat or gambling structure is located in the same county, twenty-four percent.

3. *a.* Notwithstanding any provision of [this section](#) to the contrary, the tax rate imposed on a licensee each fiscal year on any amount of promotional play receipts on gambling games included as adjusted gross receipts shall be determined by multiplying the adjusted percentage by the wagering tax applicable to the licensee pursuant to [subsection 2](#).

b. For purposes of [this subsection](#), “*adjusted percentage*” means as follows:

(1) For the fiscal year beginning July 1, 2021, and ending June 30, 2022, eighty-three and one-third percent.

(2) For the fiscal year beginning July 1, 2022, and ending June 30, 2023, sixty-six and two-thirds percent.

(3) For the fiscal year beginning July 1, 2023, and ending June 30, 2024, fifty percent.

(4) For the fiscal year beginning July 1, 2024, and ending June 30, 2025, thirty-three and one-third percent.

(5) For the fiscal year beginning July 1, 2025, and ending June 30, 2026, sixteen and two-thirds percent.

c. [This subsection](#) is repealed July 1, 2026.

4. The taxes imposed by [this section](#) on adjusted gross receipts from gambling games authorized under [this chapter](#) shall be paid by the licensee to the treasurer of state within ten days after the close of the day when the wagers were made and shall be distributed as follows:

a. If the gambling excursion originated at a dock located in a city, one-half of one percent of the adjusted gross receipts shall be remitted to the treasurer of the city in which the dock is located and shall be deposited in the general fund of the city. Another one-half of one percent of the adjusted gross receipts shall be remitted to the treasurer of the county in which the dock is located and shall be deposited in the general fund of the county.

b. If the gambling excursion originated at a dock located in a part of the county outside a city, one-half of one percent of the adjusted gross receipts shall be remitted to the treasurer of the county in which the dock is located and shall be deposited in the general fund of the county. Another one-half of one percent of the adjusted gross receipts shall be remitted to the treasurer of the Iowa city nearest to where the dock is located and shall be deposited in the general fund of the city.

c. Eight-tenths of one percent of the adjusted gross receipts tax shall be deposited in the county endowment fund created in [section 15E.311](#).

d. Two-tenths of one percent of the adjusted gross receipts tax shall be allocated each fiscal year as follows:

(1) Five hundred twenty thousand dollars is appropriated each fiscal year to the economic development authority for deposit in the arts and culture enhancement fund established in [section 15.436](#).

(2) One-half of the moneys remaining after the appropriation in subparagraph (1) is appropriated to the economic development authority for the purposes of tourism marketing. The moneys appropriated in this subparagraph shall be disbursed to the authority in quarterly allotments. However, none of the moneys appropriated under this subparagraph shall be used for administrative purposes.

(3) One-half of the moneys remaining after the appropriation in subparagraph (1) shall be credited, on a quarterly basis, to the rebuild Iowa infrastructure fund created in [section 8.57](#).

e. The remaining amount of the adjusted gross receipts tax shall be credited as provided in [section 8.57, subsection 3](#).

5. *a.* A tax is imposed on the sports wagering net receipts received each fiscal year by a licensed operator from sports wagering authorized under [this chapter](#) at the rate of six and three-quarters percent.

b. The taxes imposed by [this subsection](#) for sports wagering authorized under [this chapter](#) shall be paid by the licensed operator to the treasurer of state as determined by the commission and shall be credited as provided in [section 8.57I](#).

89 Acts, ch 67, §11; 89 Acts, ch 139, §7; 94 Acts, ch 1021, §25; 94 Acts, ch 1186, §33; 98 Acts, ch 1221, §11; 2003 Acts, ch 178, §107, 121; 2003 Acts, ch 179, §142; 2004 Acts, ch 1136, §50; 2006 Acts, ch 1151, §6, 8; 2007 Acts, ch 100, §1; 2007 Acts, ch 188, §15; 2007 Acts, ch 215,

§87; 2009 Acts, ch 182, §104; 2011 Acts, ch 118, §85, 89; 2013 Acts, ch 126, §12 – 14; 2013 Acts, ch 142, §37 – 39; 2014 Acts, ch 1026, §24; 2019 Acts, ch 132, §15, 16, 22, 23; 2021 Acts, ch 177, §70; 2023 Acts, ch 19, §2082; 2024 Acts, ch 1150, §15; 2024 Acts, ch 1185, §130; 2025 Acts, ch 147, §36

Referred to in §8.57, 99F.4A, 99F.10, 99G.39, 123.17

See Iowa Acts for special provisions relating to appropriations in a given year

Subsection 4, paragraph d, subparagraph (1) amended

99F.12 Licensees — records — reports — supervision — confidentiality.

1. A licensee shall keep its books and records so as to clearly show all of the following:
 - a. The total number of admissions for each day of operation.
 - b. The total amount of money wagered and the adjusted gross receipts for each day of operation.
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 under [section 99F.7A](#) shall promptly report to the commission any criminal or disciplinary proceedings commenced against the licensee or its employees in connection with the licensee conducting sports wagering or advance deposit sports wagering, any abnormal wagering activity or patterns that may indicate a concern about the integrity of an authorized sporting event or sports-related event, and any other conduct with the potential to corrupt a wagering outcome of an authorized sporting event or sports-related event for purposes of financial gain, including but not limited to match fixing, and suspicious or illegal wagering activities, including the use of funds derived from illegal activity, wagers to conceal or launder funds derived from illegal activity, use of agents to place wagers, 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.
 - c. The gross receipts and adjusted gross receipts from gambling shall be separately handled and accounted for from all other moneys received from operation of an excursion gambling boat or from operation of a racetrack enclosure or gambling structure licensed to conduct gambling games. The commission may designate a representative to board a licensed excursion gambling boat or to enter a racetrack enclosure or gambling structure licensed to conduct gambling games. The representative shall have full access to all places within the enclosure of the boat, the gambling structure, or the racetrack enclosure and shall directly supervise the handling and accounting of all gross receipts and adjusted gross receipts from gambling. The representative shall supervise and check the admissions. The compensation of a representative shall be fixed by the commission but shall be paid by the licensee.
 - d. With the approval of the commission, a licensee under [section 99F.7A](#) shall cooperate with investigations conducted by sports governing bodies, including but not limited to providing or facilitating the provision of account-level betting information and audio or video files relating to persons placing wagers. However, a licensee shall not share 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. Promotional play receipts records.
 - b. Patron and customer records.
 - c. Surveillance records.

- d. Security reports and network audits.
- e. Internal control and compliance records.
- f. Employee records.
- g. Marketing expenses.
- h. 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 99F.13](#).
- i. Any information specifically requested for inspection by the commission or a representative of the commission.

[89 Acts, ch 67, §12](#); [89 Acts, ch 139, §8](#); [2004 Acts, ch 1136, §51](#); [2007 Acts, ch 188, §16](#); [2008 Acts, ch 1032, §15](#); [2017 Acts, ch 22, §2, 3](#); [2019 Acts, ch 132, §17, 22, 23](#); [2022 Acts, ch 1143, §14](#)

Referred to in [§99F.4A](#)

99F.13 Annual audit of licensee operations.

Within ninety days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the licensee's total gambling operations, including an itemization of all expenses and subsidies. For a licensed subsidiary of a parent company, an audit of the parent company meets the requirements of [this section](#). All audits shall be conducted by certified public accountants authorized to practice in the state of Iowa under [chapter 542](#).

[89 Acts, ch 67, §13](#); [91 Acts, ch 166, §7](#); [2001 Acts, ch 55, §22, 38](#); [2004 Acts, ch 1136, §52](#); [2009 Acts, ch 29, §2, 3](#); [2019 Acts, ch 89, §38](#)

Referred to in [§99F.9](#), [99F.12](#)

99F.14 Annual report of commission.

The commission shall make an annual report to the governor, for the period ending December 31 of each year. Included in the report shall be an account of the commission's actions, its financial position and results of operation under [this chapter](#), the practical results attained under [this chapter](#), and any recommendations for legislation which the commission deems advisable.

[89 Acts, ch 67, §14](#)

99F.15 Prohibited activities — penalties.

1. A person is guilty of an aggravated misdemeanor for any of the following:
 - a. Operating a gambling excursion where wagering is used or to be used without a license issued by the commission.
 - b. Operating a gambling excursion where wagering is permitted other than in the manner specified by [section 99F.9](#).
 - c. Acting, or employing a person to act, as a shill or decoy to encourage participation in a gambling game or sports wagering.
2. A person knowingly permitting a person under the age of twenty-one years to make a wager is guilty of a simple misdemeanor.
3. A person wagering or accepting a wager at any location outside an excursion gambling boat, gambling structure, or a racetrack enclosure is in violation of [section 725.7](#).
4. A person commits a class "D" felony and, in addition, shall be barred for life from excursion gambling boats and gambling structures under the jurisdiction of the commission, if the person does any of the following:
 - a. Offers, promises, or gives anything of value or benefit to a person who is connected with an excursion gambling boat or gambling structure operator including, but not limited to, an officer or employee of a licensee or holder of an occupational license pursuant to an agreement or arrangement or with the intent that the promise or thing of value or benefit will influence the actions of the person to whom the offer, promise, or gift was made in order to affect or attempt to affect the outcome of a gambling game, or to influence official action of a member of the commission.
 - b. Solicits or knowingly accepts or receives a promise of anything of value or benefit while the person is connected with an excursion gambling boat or gambling structure including, but not limited to, an officer or employee of a licensee, or holder of an occupational license,

pursuant to an understanding or arrangement or with the intent that the promise or thing of value or benefit will influence the actions of the person to affect or attempt to affect the outcome of a gambling game, or to influence official action of a member of the commission.

c. Uses a device to assist in any of the following:

(1) In projecting the outcome of the game.

(2) In keeping track of the cards played.

(3) In analyzing the probability of the occurrence of an event relating to the gambling game.

(4) In analyzing the strategy for playing or betting to be used in the game except as permitted by the commission.

d. Cheats at a gambling game, including but not limited to committing any act which alters the outcome of the game, or cheats at sports wagering.

e. Manufactures, sells, or distributes any cards, chips, dice, game or device which is intended to be used to violate any provision of [this chapter](#).

f. Instructs a person in cheating or in the use of a device for that purpose with the knowledge or intent that the information or use conveyed may be employed to violate any provision of the chapter.

g. Alters or misrepresents the outcome of a gambling game on which wagers have been made after the outcome is made sure but before it is revealed to the players.

h. Claims, collects, or takes, or attempts to claim, collect, or take, money or anything of value in or from the gambling games or sports wagering, with intent to defraud, without having made a wager contingent on winning a gambling game or sports wager, or claims, collects, or takes an amount of money or thing of value of greater value than the amount won.

i. Knowingly entices or induces a person to go to any place where a gambling game or sports wagering is being conducted or operated in violation of the provisions of [this chapter](#) with the intent that the other person plays or participates in that gambling game or sports wagering.

j. Uses counterfeit chips or tokens in a gambling game.

k. Knowingly uses, other than chips, tokens, coin, or other methods or credit approved by the commission, legal tender of the United States of America, or uses coin not of the denomination as the coin intended to be used in the gambling games.

l. Has in the person's possession any device intended to be used to violate a provision of [this chapter](#).

m. Has in the person's possession, except a gambling licensee or employee of a gambling licensee acting in furtherance of the employee's employment, any key or device designed for the purpose of opening, entering, or affecting the operation of a gambling game, drop box, or an electronic or mechanical device connected with the gambling game or for removing coins, tokens, chips or other contents of a gambling game.

n. Knowingly or intentionally passes a winning wager or share to another person or provides fraudulent identification in order to avoid the forfeiture of any money or thing of value as a voluntarily excluded person pursuant to the processes established under [section 99F.4, subsection 22](#).

o. Knowingly or intentionally passes a winning wager or share to another person or provides fraudulent identification in order to avoid the application of a setoff as provided in [section 99F.19](#).

5. The possession of more than one of the devices described in [subsection 4](#), paragraphs "c", "e", "l", or "m", permits a rebuttable inference that the possessor intended to use the devices for cheating.

6. a. A person who places, removes, increases, or decreases a bet after acquiring knowledge of the outcome of the gambling game which is the subject of the bet or who aids a person in acquiring the knowledge for the purpose of placing, removing, increasing, or decreasing a bet contingent on that outcome commits the offense of unlawful betting.

b. (1) A person is guilty of a class "D" felony if the person commits the offense of unlawful betting where the potential winnings from the bet exceed one thousand dollars in value.

(2) A person is guilty of an aggravated misdemeanor if the person commits the offense

of unlawful betting where the potential winnings from the bet exceed five hundred dollars in value but do not exceed one thousand dollars in value.

(3) A person is guilty of a serious misdemeanor if the person commits the offense of unlawful betting where the potential winnings from the bet exceed two hundred dollars in value but do not exceed five hundred dollars in value.

(4) A person is guilty of a simple misdemeanor if the person commits the offense of unlawful betting where the potential winnings from the bet do not exceed two hundred dollars in value.

c. Two convictions of the offense of unlawful betting as provided in [this subsection](#) shall result in the person being barred for life from excursion gambling boats and gambling structures under the jurisdiction of the commission.

7. Except for wagers on gambling games or exchanges for money as provided in [section 99F.9, subsection 3](#), a licensee who exchanges tokens, chips, or other forms of credit to be used on gambling games for anything of value commits a simple misdemeanor.

[89 Acts, ch 67, §15; 89 Acts, ch 139, §9; 91 Acts, ch 144, §2; 94 Acts, ch 1021, §27, 28; 2007 Acts, ch 188, §17 – 19; 2014 Acts, ch 1026, §138; 2015 Acts, ch 44, §1 – 3; 2016 Acts, ch 1073, §30; 2019 Acts, ch 132, §18, 19, 22, 23; 2022 Acts, ch 1143, §7](#)

Referred to in [§99F.4, 99F.19](#)

99F.16 Forfeiture of property.

1. Anything of value, including all traceable proceeds including but not limited to real and personal property, moneys, negotiable instruments, securities, and conveyances, is subject to forfeiture to the state of Iowa if the item was used for any of the following:

- a. In exchange for a bribe intended to affect the outcome of a gambling game.
- b. In exchange for or to facilitate a violation of [this chapter](#).

2. Except for coins authorized in [section 99F.9, subsection 3](#), all moneys, coin, and currency found in close proximity of wagers, or of records of wagers are presumed forfeited. The burden of proof is upon the claimant of the property to rebut this presumption.

3. [Subsections 1 and 2](#) do not apply if the act or omission which would give rise to the forfeiture was committed or omitted without the owner's knowledge or consent.

4. Upon receipt of forfeited property, the county attorney or attorney general shall permit an owner or lienholder of record having a nonforfeitable property interest in the property the opportunity to purchase the property interest forfeited. If the owner or lienholder does not exercise the option under [this subsection](#) within thirty days the option is terminated, unless the time for exercising the option is extended by the county attorney or attorney general.

5. A person having a valid, recorded lien or property interest in forfeited property, which has not been purchased pursuant to [subsection 4](#), shall either be reimbursed to the extent of the nonforfeitable interest or to the extent that the sale of the item produces sufficient revenue to do so, whichever amount is less. The sale of forfeited property should be conducted in a manner which is commercially reasonable and calculated to provide a sufficient return to cover the costs of the sale and reimburse any nonforfeitable interest. The validity of a lien or property interest is determined as of the date upon which property becomes forfeitable.

6. [This section](#) does not preclude a civil suit by an owner of an interest in forfeited property against the party who, by criminal use, caused the property to become forfeited to the state.

[89 Acts, ch 67, §16; 91 Acts, ch 167, §1; 94 Acts, ch 1021, §29; 2014 Acts, ch 1026, §139](#)

99F.17 Distributors and manufacturers — licenses.

1. A manufacturer or distributor of gambling games or implements of gambling shall annually apply for a license upon a form prescribed by the commission before the first day of April in each year and shall submit the appropriate license fee. An applicant shall provide the necessary information as the commission requires. The license fee for a distributor is one thousand dollars, and the license fee for a manufacturer is two hundred fifty dollars. The license fees shall be credited to the general fund of the state as provided for in [section 99F.4, subsection 2](#).

2. A licensee shall acquire all gambling games or implements of gambling from a

distributor licensed pursuant to [this chapter](#). A licensee shall not sell or give gambling games or implements of gambling to another licensee.

3. A licensee shall not be a manufacturer or distributor of gambling games or implements of gambling.

4. The commission may suspend or revoke the license of a distributor or manufacturer for a violation of [this chapter](#) or a rule adopted pursuant to [this chapter](#) committed by the distributor or manufacturer or an officer, director, employee, or agent of the manufacturer or distributor.

5. The manufacturer or distributor of gambling games or implements of gambling shall provide the commission with written notice showing the items shipped to the licensee.

6. [Subsection 2](#) does not apply in the following cases, if approved by the commission:

a. Gambling games or implements of gambling previously installed in a gambling location licensed in another jurisdiction.

b. Gambling games or implements of gambling previously installed in a gambling location licensed in this state.

[89 Acts, ch 67, §17](#); [92 Acts, ch 1203, §18](#); [94 Acts, ch 1100, §6, 7](#); [94 Acts, ch 1107, §37](#); [2004 Acts, ch 1136, §53](#)

Referred to in [§99F.17A](#)

99F.17A Inspection of gambling games or implements of gambling.

A licensed manufacturer or distributor of gambling games or implements of gambling shall deliver the gambling games or implements of gambling to a location approved by the commission for inspection and approval prior to being placed in operation. Gambling games or implements of gambling acquired pursuant to [section 99F.17, subsection 6](#), shall be inspected and approved by the commission prior to being placed in operation. Gambling games or implements of gambling passing inspection and receiving approval may then be placed in operation on an excursion gambling boat.

[92 Acts, ch 1207, §3](#); [94 Acts, ch 1100, §8](#)

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

99F.19 Setoff.

1. A licensee or a person acting on behalf of a licensee shall be provided electronic access to the names of the persons indebted to a claimant agency pursuant to the process established pursuant to [section 99F.4, subsection 26](#). The electronic access provided by the claimant agency shall include access to the names of the debtors, their social security numbers, and any other information that assists the licensee in identifying the debtors. If the name of a debtor provided to the licensee through electronic access is retrieved by the licensee and the winnings are required to be reported on internal revenue service form W-2G for gambling winnings, the retrieval of such a name shall constitute a valid lien upon and claim of lien against the winnings of the debtor whose name is electronically retrieved from the claimant agency. If a debtor's winnings are required to be reported on internal revenue service form W-2G for gambling winnings, the full amount of the debt shall be collectible from any winnings due the debtor without regard to limitations on the amounts that may be collectible in increments through setoff or other proceedings.

2. The licensee is authorized and directed to withhold any winnings of a debtor which are paid out directly by the licensee subject to the lien created by [this section](#) and provide notice of such withholding to the winner when the winner appears and claims winnings in person. The licensee shall pay the funds over to the collection entity which administers the setoff program pursuant to [section 421.65](#).

3. Notwithstanding any other provision of law to the contrary, the licensee may provide to a claimant agency all information necessary to accomplish and effectuate the intent of [this section](#), and likewise the claimant agency may provide all information necessary to accomplish and effectuate the intent of [this section](#).

4. The information obtained by a claimant agency from the licensee in accordance with [this section](#) shall retain its confidentiality and shall only be used by a claimant agency in the pursuit of its debt collection duties and practices. An employee or prior employee of a claimant agency who unlawfully discloses any such information for any other purpose, except as otherwise specifically authorized by law, shall be subject to the penalties specified by law for unauthorized disclosure of confidential information by an agent or employee of the claimant agency.

5. The information obtained by a licensee from a claimant agency in accordance with [this section](#) shall retain its confidentiality and only be used by the licensee in the pursuit of debt collection duties and practices. An employee or prior employee of a licensee who unlawfully discloses any such information for any other purpose, except as otherwise specifically authorized by law, shall be subject to the same penalties specified by law for unauthorized disclosure of confidential information by an agent or employee of the licensee.

6. Except as otherwise provided in [this chapter](#), attachments, setoffs, or executions authorized and issued pursuant to law shall be withheld if timely served upon the licensee.

7. A claimant agency or licensee, acting in good faith, shall not be liable to any person for actions taken pursuant to [this section](#). In addition, the commission shall not initiate any administrative action or impose penalties on a licensee who voluntarily reports to the commission activity described in [section 99F.15, subsection 4, paragraph "o"](#).

[2008 Acts, ch 1172, §6; 2010 Acts, ch 1031, §173, 174; 2020 Acts, ch 1064, §7, 28; 2020 Acts, ch 1066, §5; 2020 Acts, ch 1118, §73, 74; 2022 Acts, ch 1143, §8](#)

Referred to in [§99F.15](#)

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](#)