

99G.29 Retailer rental calculations — lottery ticket sales treatment.

If a lottery retailer's rental payments for the business premises are contractually computed, in whole or in part, on the basis of a percentage of retail sales and such computation of retail sales is not explicitly defined to include sales of tickets or shares in a state-operated or state-managed lottery, only the compensation received by the lottery retailer from the department may be considered the amount of the lottery retail sales for purposes of computing the rental payment.

[2003 Acts, ch 178, §82, 121](#); [2003 Acts, ch 179, §142](#); [2023 Acts, ch 19, §2332](#); [2024 Acts, ch 1043, §46](#)