**99G.30A Monitor vending machine — tax imposed.**

1. If revenues are generated from monitor vending machines on or after forty-five days following March 20, 2006, then there shall be a monitor vending machine excise tax imposed on net monitor vending machine revenue receipts at the rate of sixty-five percent.

2. *a.* The director shall administer the monitor vending machine excise tax as nearly as possible in conjunction with the administration of state sales tax laws. The director shall provide appropriate forms or provide appropriate entries on the regular state tax forms for reporting local sales and services tax liability.

*b.* All powers and requirements of the director to administer the state sales and use tax law are applicable to the administration of the monitor vending machine excise tax, including but not limited to the provisions of section 422.25, subsection 4, sections 422.30, 422.67, and 422.68, section 422.69, subsection 1, sections 422.70 through 422.75, section 423.14, subsection 1 and subsection 2, paragraphs *"b"* through *"e"*, and sections 423.15, 423.23, 423.24, 423.25, 423.31 through 423.35, 423.37 through 423.42, 423.46, and 423.47.

*c.* Frequency of deposits and monthly reports of the monitor vending machine excise tax with the department are governed by the tax provisions in section 423.31. Monitor vending machine excise tax collections shall not be included in computation of the total tax to determine frequency of filing under section 423.31.

3. For purposes of this section, *"net monitor vending machine revenue receipts"* means the gross receipts received from monitor vending machines less prizes awarded.

2006 Acts, ch 1005, §3 – 5; 2008 Acts, ch 1032, §16; 2022 Acts, ch 1138, §3; 2024 Acts, ch 1182, §107