

**99G.4 Iowa lottery created.**

1. An Iowa lottery is created which shall be administered by the division.
2. The income and property of the department under [this chapter](#) shall be exempt from all state and local taxes, and the sale of lottery tickets and shares issued and sold by the division and its retail licensees shall be exempt from all state and local sales taxes.

[2003 Acts, ch 178, §66, 121; 2003 Acts, ch 179, §142; 2023 Acts, ch 19, §2302](#)