

**99D.16 Withholding tax on winnings.**

All winnings provided in [section 99D.11](#) 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 1](#), shall be remitted to the department of revenue on behalf of the individual who won the wager.

[87 Acts, ch 214, §1; 92 Acts, 2nd Ex, ch 1001, §233; 2003 Acts, ch 145, §286](#)

Referred to in [§99D.9, §99D.10](#)