

GAMES OF SKILL, CHANCE, BINGO
AND RAFFLES

CHAPTER 100

GENERAL PROVISIONS FOR SOCIAL AND CHARITABLE GAMBLING

[Prior to 12/17/86, Revenue Department[730], Ch 91]

[Prior to 11/18/87, Racing and Gaming Division[195]]

[Prior to 6/14/89, Racing and Gaming Division[491], Ch 20]

481—100.1(99B) Definitions. In addition to the definitions found in Iowa Code chapter 99B, and unless specifically defined in 481—Chapters 101 to 106, the following definitions apply to all social and charitable gambling rules.

“*Bingo supplies and equipment*” means a machine, display board, monitor, card, bingo paper, or any other implement or provision used in the conduct of the game of bingo licensed pursuant to Iowa Code chapter 99B.

“*Director*” means the director of the department of inspections and appeals.

“*Responsible party*” means the individual identified on the license application as the contact person. The responsible party is expected to have a general knowledge of Iowa gambling laws and rules. This individual is deemed to be an agent of the organization until the department is notified otherwise in writing.

[ARC 4013C, IAB 9/26/18, effective 10/31/18; ARC 6296C, IAB 4/20/22, effective 5/25/22]

481—100.2(99B) Licensure. Gambling shall only occur upon receipt of a license issued by the department. The license shall be prominently displayed at the gambling location.

100.2(1) Types of gambling licenses—qualified organizations. A qualified organization (QO), as defined in Iowa Code section 99B.1(26), may apply for the six following license types, each of which permits the activities listed. A QO with a two-year QO license may also apply for a seventh license type, a very large raffle license.

License type/Activity type	Two-year QO	One-year QO	180-day QO	90-day QO	14-day QO	Bingo at a fair or festival
Bingo	Three occasions per week; 15 occasions per month	No	No	No	Two occasions	One occasion per day for length of fair or festival
Games of skill and chance	Unlimited carnival-style games	No	No	No	Unlimited carnival-style games	No
Game night	One per calendar month	One per calendar month	One per calendar month	One per calendar month	One per calendar month	No
Very small and small raffles	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	No
Large raffles	One per calendar year	Eight per license period, each conducted in a different county	One per calendar year	One per calendar year	One per calendar year	No

License type/Activity type	Two-year QO	One-year QO	180-day QO	90-day QO	14-day QO	Bingo at a fair or festival
Very large raffles	One per calendar year, requires additional very large raffle license	One per calendar year, requires additional very large raffle license	No	No	No	No
Electronic raffles	One small raffle per day; one large raffle per calendar year	No	No	No	No	No

100.2(2) Other types of gambling licenses. There are four other types of gambling licenses:

- a. One-year license for an amusement concession.
- b. Two-year license for social gambling in beer and liquor establishments.
- c. Two-year license for social gambling in public places.
- d. Annual license for manufacturers and distributors of bingo equipment and supplies or electronic raffle systems.

100.2(3) Political action committees ineligible. Political action committees are not qualified organizations as defined in Iowa Code section 99B.1(26) and are not eligible for gambling licenses. [ARC 4013C, IAB 9/26/18, effective 10/31/18; ARC 6018C, IAB 11/3/21, effective 12/8/21]

481—100.3(99B) License application.

100.3(1) Applications. Applications may be completed online or downloaded by visiting dia.iowa.gov and clicking on the link for “Social and Charitable Gambling.” A paper application may be requested from the Social and Charitable Gambling Unit, Iowa Department of Inspections and Appeals, Lucas State Office Building, Des Moines, Iowa 50319-0083; or by calling (515)281-6848.

100.3(2) Receipt of application. An application shall be submitted at least 30 days before the beginning date requested.

100.3(3) Fees. License fees are not refundable.

100.3(4) Documentation. Qualified organizations applying for a charitable gambling license must submit with the application documentation, as described in the application, to prove tax-exempt status.

100.3(5) Application for incorrect license. If the applicant does not apply for the appropriate license, the license fee may be applied to the appropriate license within 30 days of notification to the applicant by the department. For example, the applicant applies for a 90-day qualified organization license but wishes to conduct bingo. The fee for the 90-day qualified organization license may be applied to a two-year or 14-day qualified organization license, if the applicant responds within 30 days of notification by the department.

100.3(6) Incomplete application submitted. If the applicant submits an incomplete application, the application may be completed and submitted within 30 days of notification to the applicant by the department without forfeiting the fee submitted with the incomplete application.

100.3(7) Responsible party. The responsible party identified on the application shall sign the application or submit the online application. The responsible party shall be a person who is authorized to make decisions on behalf of the qualified organization.

[ARC 4013C, IAB 9/26/18, effective 10/31/18; ARC 6296C, IAB 4/20/22, effective 5/25/22]

481—100.4(99B) Additional requirements for licensure. In addition to requirements for licensure found in Iowa Code chapter 99B, the department may use the following standards to determine whether to issue a gambling license. These standards do not apply to licensure of manufacturers or distributors of bingo equipment and supplies or electronic raffle equipment.

100.4(1) Sales tax permit—exemptions. Qualified organizations shall either possess or have made application for a sales tax permit at the time the license application is submitted. The following gambling activities are exempt from sales and local option taxes:

- a. Gambling activities conducted by county and city governments.
- b. Gambling activities held by the Iowa state fair, Iowa state fair authority, or Iowa state fair foundation (organized under Iowa Code chapter 173), including gambling activities that occur outside of the annual scheduled fair event.
- c. Gambling activities held by a fair (as defined in Iowa Code section 174.1(2)), including gambling activities that occur outside of scheduled fair events.
- d. Raffles held by a licensed qualified organization at a fair as defined in Iowa Code section 99B.1 and pursuant to the requirements specified in Iowa Code section 99B.24.
- e. Raffles, whether or not they are conducted at a fair event, where the proceeds are used to provide educational scholarships by a qualifying organization representing veterans as defined in Iowa Code section 99B.27(1)“b.”

100.4(2) State tax liabilities. The applicant must have no outstanding state tax liabilities or, if there are outstanding state tax liabilities, the applicant must have entered into a negotiated repayment plan with the department of revenue and be current in all payments pursuant to the plan. A copy of the repayment plan shall be submitted with the licensure application.

100.4(3) Revocation—no license issued.

- a. No one involved in an organization with a gambling license revocation action pending will be granted a license similar to the license revoked.
- b. No one with a gambling license currently under revocation may be issued any gambling license during the period of revocation.
- c. A license will not be issued if there is a current revocation of either a gambling or a liquor license for the location named on the license application.

100.4(4) Criminal violations. No applicant shall have been convicted of or pled guilty to a criminal violation of Iowa gambling law.

100.4(5) Violations of gambling law or Iowa alcoholic beverage control Act. Violation of gambling law or the Iowa alcoholic beverage control Act affects whether a gambling license is issued.

- a. The applicant may have no more than two convictions of or guilty pleas to serious or aggravated misdemeanors in the last two years. This includes any combination of serious or aggravated misdemeanors.
- b. No liquor license shall have been suspended within the last 12 months because of a conviction of or guilty plea to a criminal violation of the Iowa alcoholic beverage control Act (Iowa Code chapter 123).
- c. No liquor license shall have been revoked because of a conviction of or guilty plea to a criminal violation of the Iowa alcoholic beverage control Act.
- d. No applicant shall have been convicted of a felony, federal or state, within five years of the date of the application. For felony convictions more than five years prior to the date of the application, citizenship rights must have been restored in order for the application to be considered.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.5(99B) Returned checks. If a check intended to pay for any license provided for under Iowa Code chapter 99B is not honored for payment by the bank on which the check is drafted, the department will attempt to redeem the check. The department will notify the applicant of the need to provide sufficient payment. An additional fee of \$25 shall be assessed for each dishonored check. If the department does not receive cash to replace the check, no license will be issued.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.6(99B) Payment systems. Licensees allowing participants to make payment by debit card, as authorized by Iowa Code section 99B.5, shall ensure that payment systems comply with all applicable federal and state laws regarding payment card processing and the protection of personal information. Licensees conducting amusement concessions at a fair and allowing participants to make payment by

credit card, as authorized by 2018 Iowa Acts, House File 2417, section 1, shall ensure that payment systems comply with all applicable federal and state laws regarding payment card processing and the protection of personal information.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.7(99B) Participation—game of skill, game of chance or raffle. No one who conducts a game of skill, game of chance or raffle may participate in the game or raffle. For purposes of this rule, an individual “conducts” a raffle if the individual directly participates in the mechanism of selection of the prize, such as drawing the winning entry. For purposes of this rule, an individual “conducts” a game of skill or game of chance if, for example, the person is a dealer or a croupier or otherwise operates the game.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.8(99B) Posted rules—games other than bingo and raffles. Rules established by the licensee shall be posted on a sign near the front of the playing area or made available electronically at each player’s location. Rules for each game shall be accessible to a player before the player forfeits money to play the game. Rules shall be in large, easily readable print and shall include:

1. The name and mailing address of the licensee;
2. Prices to play;
3. How winners will be determined;
4. Prize(s) or categories of prizes for each game; and
5. Rules established by the licensee for the game. Rules shall define a game and indicate the cost per game. For example, a game might be one opportunity to shoot and make one basket, or three opportunities to shoot and make one basket.

[ARC 4013C, IAB 9/26/18, effective 10/31/18; ARC 4732C, IAB 10/23/19, effective 11/27/19]

481—100.9(99B) Posted rules—bingo. Requirements for posted bingo rules are found in rule 481—103.5(99B).

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.10(99B) Rules—raffles. A copy of the rules for a raffle shall be available upon request.

100.10(1) The rules shall include the following:

- a. Methods of awarding a prize;
- b. Prices to play, including discounts; and
- c. Whether a sufficient number of entries must be sold in order for the raffle to occur, or if an alternate prize is offered when sales of entries are insufficient.

100.10(2) A licensed qualified organization may also include in its rules items such as the policy for nonpayment of prizes.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.11(99B) Prizes. Prizes are governed by the following standards.

100.11(1) Amusement concession licensees. The maximum prize limit for games of skill, games of chance and bingo is \$950 in merchandise.

100.11(2) Qualified organizations. The following table provides prize limits for types of gambling conducted by qualified organizations.

Type of gambling	Prize limits
Games of skill and games of chance	\$10,000 in merchandise
Very small raffle	Cumulative value of cash prizes is \$1,000 or less; or purchased merchandise is \$1,000 or less; or donated merchandise is \$5,000 or less
Small raffle	Cumulative value of all cash and prizes is more than \$1,000 but not more than \$10,000
Large raffle	Cumulative value of cash and prizes is more than \$10,000 but not more than \$100,000
Very large raffle	Cumulative value of cash and prizes is more than \$100,000 but not more than \$200,000; or the prize is real property
Single bingo game	Up to \$250 cash or merchandise
Bingo jackpot	\$1,000 cash or merchandise maximum on first jackpot in 24-hour period; \$2,500 cash or merchandise maximum on second jackpot in 24-hour period (see Iowa Code section 99B.21(2)“d”)

100.11(3) Annual game night. An individual shall not spend more than \$250 for entrance fees and wagers. Cash and merchandise may be awarded in an aggregate amount not to exceed \$10,000. No participant shall win more than a total of \$5,000.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.12(99B) Games of chance—prohibited games. Slot machines are unlawful for all licenses issued under Iowa Code chapter 99B. Other than during an annual game night, games in the following list are unlawful:

1. Punchboard,
2. Pushcard,
3. Pull-tab,
4. Craps,
5. Chuck-a-luck,
6. Roulette,
7. Klondike,
8. Blackjack,
9. Baccarat,
10. Equality, or
11. Three-card monte.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.13(99B) Records. In addition to requirements found in Iowa Code section 99B.16, the following requirements apply. Gambling records, maintained separately from all other records, shall be kept current.

100.13(1) Disbursement journal. Records of expenses and dedicated and distributed money are required.

a. A disbursement journal shall include the date of expenditure, the name of the payee, a description of the purpose of payment, the amount of payment, and the method of payment (check, electronic fund transfer, etc.).

b. The disbursement journal shall clearly indicate dedication as the purpose for expenditure of dedicated funds.

100.13(2) Supporting documentation—time requirements. Supporting documentation such as invoices or bills shall be kept for three years.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.14(99B) Reports. A licensed qualified organization shall submit an annual report to the department by January 31 of each year for the prior calendar year period of January 1 through December 31. A report shall be submitted even if no gambling activity occurred during the reporting period. Reports may be completed online by visiting dia.iowa.gov and clicking on the link for “Social and Charitable Gambling.” A paper version of the annual gambling report may be obtained from the Social and Charitable Gambling Unit, Iowa Department of Inspections and Appeals, Lucas State Office Building, Des Moines, Iowa 50319-0083; or by telephone (515)281-6848. When the due date is on Saturday, Sunday, or a legal holiday, the report is due the next business day.
[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.15(10A,17A,99B) Appeal rights. Any decision of the department may be appealed in accordance with procedures set out in 481—Chapter 10 and Iowa Code chapter 17A. When an appeal is received, the status of the license is governed by the following:

100.15(1) Denial of untimely or insufficient renewal application. If a renewal application is not timely or sufficient, a license may not be issued until a final decision is issued and all appeal rights have been exhausted.

100.15(2) Denial of timely and sufficient renewal application. If a renewal application is timely and sufficient but is denied by the department, a license remains effective until a final decision is issued and all appeal rights have been exhausted.

100.15(3) Denial of new application. If a new application is denied, no license may be issued until a final decision is issued and all appeal rights have been exhausted.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.16(99B) Raffles. The following apply to all raffles, including electronic raffles.

100.16(1) Timing. A valid raffle shall only occur during the period of the license. The license must be in effect before promotions for the raffle can begin. The gambling event begins when the first entry is sold and ends when winning numbers are drawn. Calendar raffles and build-up or pyramid raffles are prohibited. If an organization obtains a temporary license to conduct a raffle, the entirety of the raffle, including promotion, sale of entries and drawing, must fall within the time period for the temporary license.

100.16(2) Raffle entries—sales. Any price may be charged for a raffle entry, and the price, including any discounts, shall be the same for every purchaser. Raffle entries shall not be purchased by credit card. Raffle entries shall not be sold outside the state of Iowa. Organizations shall comply with United States Postal Service regulations restricting the sale of raffle entries through the mail. The purchaser of a raffle entry shall be provided the location, date, and time of the corresponding raffle drawing at the time of purchase.

100.16(3) Raffle entries—discount. A licensee may offer raffle entries for sale at a discounted rate if the discount is applied in a nondiscriminatory manner.

a. Examples. Selling one entry for \$5 or five entries for \$20 is acceptable as long as the discount is available to all purchasers. The amount paid for entries shall not be determined by any variable characteristic, such as height, weight or wingspan.

b. Promotion and availability of discount. The discount must be available to all persons throughout the duration of the raffle and must be posted on all promotional material.

100.16(4) Winners. Raffle winners cannot be required to be present to win. The drawing of the winning entry shall be done in a manner that allows the purchasers to observe the drawing.

a. The date by which the prize shall be claimed shall be no fewer than 14 days following the drawing. The licensed qualified organization shall make a reasonable effort to inform the winner of the drawing results during that time frame.

b. If the prize is not claimed, the licensed qualified organization may do one of the following:

(1) Continue to draw until a winner claims the prize. Each drawing must allow the time period specified in paragraph 100.16(4)“a” for claiming the prize.

(2) Donate the unclaimed prize to another qualified organization to be used for an educational, civic, public, charitable, patriotic, or religious use.

100.16(5) Prizes. If a prize is merchandise, its value shall be determined by the purchase price paid by the organization or donor. The prize may be a single item or several items.

[ARC 4013C, IAB 9/26/18, effective 10/31/18; ARC 6296C, IAB 4/20/22, effective 5/25/22]

481—100.17(99B) Expenses. Reasonable expenses shall not exceed 40 percent of the net receipts.

100.17(1) Proof of expense. No expense item shall be allowed without a proper receipt, paid invoice or canceled check and shall not be paid from an outside source. The burden of proof is on the licensee to show that all expenses were incurred exclusively and directly as a result of the gambling activity. An expense will not be considered reasonable if the amount charged significantly exceeds the prevailing rate or average retail cost of the item or service purchased.

100.17(2) Allowed expenses. Expenses allowed within the 40 percent limit are:

- a. The license fee;
- b. Rent of building or equipment;
- c. Taxes (other than state and local sales tax paid on gross receipts);
- d. Promotion expense;
- e. Major equipment purchases;
- f. Overhead expenses;
- g. Worker compensation; and
- h. Other expenses incurred exclusively and directly as a result of the gambling activity.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.18(99B) Net receipts. At least 60 percent of net receipts shall be dedicated and distributed to educational, civic, public, charitable, patriotic, or religious uses.

100.18(1) Examples. The following examples illustrate methods to determine net receipts, allowable expenses, and the amount requested to be dedicated and distributed.

a. *Example 1.* When sales tax is not included in gross receipts, sales tax need not be deducted to arrive at net receipts.

Gross receipts (excluding sales tax)	\$100,000
Amount awarded as prizes	\$20,000
Net receipts	\$80,000
Minimum dedicated and distributed (60% of net receipts)	\$48,000
Maximum expenses (40% of net receipts)	\$32,000

b. *Example 2.* When sales tax is included in gross receipts, it is deducted to arrive at net receipts.

Gross receipts (including sales tax)	\$107,000
Amount awarded as prizes	\$20,000
Sales tax (7%)	\$7,000
Net receipts	\$80,000
Minimum dedicated and distributed (60% of net receipts)	\$48,000
Maximum expenses (40% of net receipts)	\$32,000

100.18(2) Time for distribution. Net receipts received during the calendar year shall be distributed no later than 30 days following the end of each calendar year unless permission to do otherwise is requested in writing and granted by the department.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.19(99B) Licensure of manufacturers and distributors of bingo equipment and supplies and electronic raffle systems. A manufacturer or distributor of bingo equipment and supplies and electronic raffle systems, as defined in Iowa Code section 99B.32, shall obtain a license prior to conducting business within the State of Iowa.

100.19(1) *Duration of license.* The license is issued for a one-year period.

100.19(2) *Application.* To obtain a license, the applicant shall complete an application for a license and submit a \$1,000 fee.

a. The applicant shall comply with the requirements of Iowa Code chapter 99B, administrative rules of the department and other applicable state or federal laws.

b. The department may require detailed information concerning the business structure and operation of the applicant, including but not limited to the following:

- (1) All owners, officers and board members of the business.
- (2) All names under which the applicant will conduct business in the state of Iowa.

100.19(3) *Manufacturers and distributors of electronic raffle systems—additional requirements.* A manufacturer or distributor of electronic raffle systems must meet the following additional requirements in order to obtain a license.

a. Approval of certifying entity by the department. In addition to licensure, manufacturers and distributors of electronic raffle systems must be certified by an entity approved by the department. “Approved by the department,” for purposes of this subrule, means that the entity has submitted its qualifications in writing to the director for review and has received approval in writing by the director or the director’s designee.

b. Certification—requirements. Entities approved by the department to certify manufacturers and distributors of electronic raffle systems shall ensure all electronic raffle systems meet the requirements of Iowa Code section 99B.25 and rule 481—100.20(99B).

c. Review of contracts—notification. The applicant shall submit to the department for review at the time of application the base contract intended for use with qualified organizations. For the duration of the license, the licensee shall notify the department each time the licensee enters into a contract with a qualified organization by submitting in writing the name of the qualified organization and the duration of the contract. The required notification will allow the department to verify that the qualified organization holds a valid two-year qualified organization license, which permits the conduct of an electronic raffle. [ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.20(99B) Bingo supplies and equipment. Products sold within this state to a gambling license holder shall meet the following requirements:

100.20(1) Products must be manufactured and sold by an Iowa-licensed manufacturer or distributor.

100.20(2) Products shall be supplies and equipment used in connection with the game of bingo as defined in Iowa Code section 99B.1. The following are noninclusive characteristics of the game of bingo to which products must conform:

a. Cards or playing faces shall have spaces marked in horizontal and vertical rows. Each space shall be designated by number, letter, symbol, or picture, or a combination of numbers, letters, symbols, or pictures.

b. Balls or objects used to select spaces which are to be covered on the card or playing face must bear numbers, letters, symbols, or pictures, or a combination of numbers, letters, symbols, or pictures corresponding to the system used for designating the spaces.

c. The bingo machine must contain a receptacle where objects or balls are placed and from which the objects or balls representing the space to be covered are selected. The selection of the balls or objects by the bingo machine must be by chance and may be either manual or mechanical.

100.20(3) Bingo cards sold in Iowa must have the manufacturer’s name imprinted on the cards.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.21(99B) Electronic raffles. In addition to the requirements found in Iowa Code section 99B.25, the following apply to electronic raffles:

100.21(1) An electronic raffle shall be conducted in a fair and honest manner.

100.21(2) All entries shall be included in the drawing.

100.21(3) The sale of raffle entries and the drawing of the winning entry shall take place within the same calendar day.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

481—100.22(99B) Social gambling. Social gambling requirements are located in Iowa Code sections 99B.41 to 99B.45.

[ARC 4013C, IAB 9/26/18, effective 10/31/18]

These rules are intended to implement Iowa Code chapter 99B.

- [Filed 12/10/76, Notice 10/6/76—published 12/29/76, effective 2/2/77]
- [Filed emergency 4/28/78—published 5/17/78, effective 4/28/78]
- [Filed 9/14/79, Notice 8/8/79—published 10/3/79, effective 11/7/79]
- [Filed 11/21/80, Notice 10/15/80—published 12/10/80, effective 1/14/81]
- [Filed emergency 6/26/81—published 7/22/81, effective 7/1/81 to 12/31/81]
- [Filed 8/28/81, Notice 7/22/81—published 9/16/81, effective 10/21/81]
- [Filed 10/22/82, Notice 9/15/82—published 11/10/82, effective 12/15/82]
- [Filed 9/9/83, Notice 8/3/83—published 9/28/83, effective 11/2/83]
- [Filed 8/24/84, Notice 7/18/84—published 9/12/84, effective 10/17/84]
- [Filed 1/25/85, Notice 12/19/84—published 2/13/85, effective 3/20/85]
- [Filed 9/20/85, Notice 7/17/85—published 10/9/85, effective 11/13/85]
- [Filed emergency 11/14/86—published 12/17/86, effective 11/14/86]
- [Filed 4/24/87, Notice 3/11/87—published 5/20/87, effective 6/24/87]
- [Filed 10/23/87, Notice 9/9/87—published 11/18/87, effective 12/23/87]
- [Filed emergency 5/26/89—published 6/14/89, effective 7/1/89]
- ¹[Filed 12/12/76, Notice 10/6/76—published 12/29/76, effective 2/2/77]
- ¹[Filed 9/14/79, Notice 8/8/79—published 10/3/79, effective 11/7/79]
- ¹[Filed 11/21/80, Notice 10/15/80—published 12/10/80, effective 1/14/81]
- ¹[Filed 3/13/81, Notice 2/4/81—published 4/1/81, effective 5/6/81]
- ¹[Filed 8/28/81, Notice 7/22/81—published 9/16/81, effective 10/21/81]
- ¹[Filed 10/22/82, Notice 9/15/82—published 11/10/82, effective 12/15/82]
- ¹[Filed 9/9/83, Notice 8/3/83—published 9/28/83, effective 11/2/83]
- ¹[Filed emergency 6/29/84—published 7/18/84, effective 7/1/84]
- ¹[Filed 8/24/84, Notice 7/18/84—published 9/12/84, effective 10/17/84]
- ¹[Filed 1/25/85, Notice 12/19/84—published 2/13/85, effective 3/20/85]
- ¹[Filed 9/20/85, Notice 7/17/85—published 10/9/85, effective 11/13/85]
- ¹[Filed emergency 11/14/86—published 12/17/86, effective 11/14/86]
- ¹[Filed 4/24/87, Notice 3/11/87—published 5/20/87, effective 6/24/87]
- ¹[Filed 10/23/87, Notice 9/9/87—published 11/18/87, effective 12/23/87]
- ¹[Filed emergency 5/26/89—published 6/14/89, effective 7/1/89]
- ²[Filed 12/10/76, Notice 10/6/76—published 12/29/76, effective 2/2/77]
- [Filed 8/15/90, Notice 4/18/90—published 9/5/90, effective 10/10/90]
- [Filed 4/12/91, Notice 2/6/91—published 5/1/91, effective 6/5/91]
- [Filed emergency 8/27/91—published 9/18/91, effective 8/27/91]
- [Filed emergency 7/1/92—published 7/22/92, effective 7/1/92]
- [Filed emergency 7/19/95—published 8/16/95, effective 7/19/95]
- [Filed 9/19/95, Notice 8/16/95—published 10/11/95, effective 11/15/95]
- [Filed 10/12/01, Notice 8/22/01—published 10/31/01, effective 12/5/01]
- [Filed 1/18/02, Notice 11/14/01—published 2/6/02, effective 3/13/02]
- [Filed emergency 7/5/02—published 7/24/02, effective 7/5/02]
- [Filed 8/30/02, Notice 7/24/02—published 9/18/02, effective 10/23/02]
- [Filed emergency 7/13/07—published 8/1/07, effective 7/13/07]
- [Filed 9/7/07, Notice 8/1/07—published 9/26/07, effective 10/31/07]
- [Filed ARC 3523C (Notice ARC 3407C, IAB 10/25/17), IAB 12/20/17, effective 1/24/18]
- [Filed ARC 4013C (Notice ARC 3919C, IAB 8/1/18), IAB 9/26/18, effective 10/31/18]
- [Filed ARC 4732C (Notice ARC 4590C, IAB 8/14/19), IAB 10/23/19, effective 11/27/19]
- [Filed ARC 6018C (Notice ARC 5895C, IAB 9/8/21), IAB 11/3/21, effective 12/8/21]

[Filed ARC 6296C (Notice ARC 6214C, IAB 2/23/22), IAB 4/20/22, effective 5/25/22]

- ¹ This history transferred in IAC 9/5/90 from 481—Chapter 103, applicable to “Qualified Organization.”
- ² This history transferred in IAC 9/5/90 from 481—Chapter 105, applicable to “Annual Game Night.”