

## 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]

Chapter rescission date pursuant to Iowa Code section 17A.7: 2/25/31

**481—100.1(99B) Definitions.** In addition to the definitions found in Iowa Code chapter 99B, and unless specifically defined in 481—Chapters 101 through 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.

*“Department”* means the department of inspections, appeals, and licensing.

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

*“QO”* means the same as “qualified organization” as defined in Iowa Code section 99B.1(29).

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

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

**100.2(1) Types of gambling licenses—QOs.** A QO may apply for the six following license types, each of which permits the activities listed. A QO with a one-year or two-year license may apply for a very large raffle license.

| License type/<br>Activity type | Two-year QO                                                          | One-year QO                                                          | 180-day QO             | 90-day QO              | 14-day QO                      | Bingo at a fair<br>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                                                  |
| 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:

- One-year license for an amusement concession.
- 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) *Unlicensed very small raffle.*** Iowa Code section 99B.24(3) allows one unlicensed very small raffle per calendar year for an organization that meets the definition of a QO. The QO shall obtain permission from the department to conduct this raffle.

**100.2(4) *Political action committees.*** Political action committees are not QOs and are not eligible for gambling licenses.

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**481—100.3(99B) License application.** In addition to requirements for licensure found in Iowa Code chapter 99B, the following standards apply to gambling licenses.

**100.3(1) *Applications.*** Applications may be completed online by visiting [dial.iowa.gov](http://dial.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, Appeals, and Licensing, 6200 Park Avenue, Des Moines, Iowa 50321; 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.*** QOs applying for a charitable gambling license must submit documentation to prove tax-exempt status with the application.

**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.

**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 and be a person who is authorized to make decisions on behalf of the QO.

**100.3(8) *Sales tax permit.*** QOs and amusement concessions licensees shall possess 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 QO 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.”

**100.3(9) *State tax liabilities.*** The applicant must have no outstanding state tax liabilities or submit with the application a copy of a negotiated repayment plan with the department of revenue and be current in all payments.

**100.3(10) *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 retail alcohol license for the location named on the license application.

**100.3(11) Criminal violations.** No applicant shall have been convicted of or pled guilty to a criminal violation of Iowa gambling law. 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. The applicant may have no more than two convictions of or guilty pleas to serious or aggravated misdemeanors in the last two years.

**100.3(12) Violations of gambling law or Iowa alcoholic beverage control Act (Iowa Code chapter 123).**

a. No applicant shall have been convicted of or pled guilty to a criminal violation of Iowa gambling law.

b. No retail alcohol license shall have been suspended within the last 12 months or revoked because of a conviction of or guilty plea to a criminal violation of the Iowa alcoholic beverage control Act.

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**481—100.4** Reserved.

**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 notify the applicant of the need to provide sufficient payment before the license will be issued. An additional fee of \$25 will be assessed for each dishonored check.

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**481—100.6(99B) Payment systems.** Payment systems are authorized by Iowa Code section 99B.5 and shall comply with all applicable federal and state laws regarding payment card processing and the protection of personal information.

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**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. An individual “conducts” a raffle if the individual directly participates in the mechanism of selection of the prize, such as drawing the winning entry. An individual “conducts” a game of skill or game of chance if the person is a dealer or a croupier or otherwise operates the game.

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**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 in large, easily readable print or made available electronically at each player’s location before the player forfeits money to play the game and 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. Description of each game, including 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 0014D, IAB 1/21/26, effective 2/25/26]

**481—100.9** Reserved.

**481—100.10(99B) Rules—raffles.**

**100.10(1)** A copy of the rules for a raffle shall be available upon request and include the following:

- a. Methods of awarding a prize, including the date the prize is won;
- 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 QO may also include in its rules items such as the policy for nonpayment of prizes.

[ARC 0014D, IAB 1/21/26, effective 2/25/26; ARC 0593D, IAB 9/16/26, effective 10/21/26]

**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 and games of chance is \$950 in merchandise.

**100.11(2)** *QOs.* The following table provides prize limits for types of gambling conducted by QOs.

| 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)** *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 0014D, IAB 1/21/26, effective 2/25/26]

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

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

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**481—100.13(99B) Records.** In addition to requirements found in Iowa Code section 99B.16, the following requirements apply.

**100.13(1)** *Disbursement journal.* Records of expenses and dedicated and distributed money are as follows:

- a. 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.
- b. 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 0014D, IAB 1/21/26, effective 2/25/26]

**481—100.14(99B) Reports.** The requirements are set forth in Iowa Code section 99B.16 and as follows.

**100.14(1)** A report will be submitted even if no gambling activity occurred during the reporting period.

**100.14(2)** Reports may be completed online by visiting [dial.iowa.gov](http://dial.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, Appeals, and Licensing, 6200 Park Avenue, Des Moines, Iowa 50321; or by telephone at 515.281.6848.

**100.14(3)** When the due date is on Saturday, Sunday, or a legal holiday, the report is due the next business day.

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**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 0014D, IAB 1/21/26, effective 2/25/26]

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

**100.16(1)** *Timing.* 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. 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 nor 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. The amount paid for entries shall not be determined by any variable characteristic, such as height, weight, or wingspan. The discount must be available to all persons throughout the duration of the raffle and posted on all promotional material.

**100.16(4)** *Winners.* The drawing of the winning entry shall be done in a manner that allows the purchasers to observe the drawing.

*a.* The raffle shall clearly describe the date the prize will be considered to be won. If no specific winning date is specified, the prize will be considered to be won on the date of the drawing.

*b.* The date by which the prize shall be claimed will be no fewer than 14 days following the notification of the winner.

*c.* Notification will be considered to be as soon as practical so long as it is within one year of the prize being awarded.

*d.* If the prize is not claimed, the licensed QO may do one of the following:

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

(2) Donate the unclaimed prize to another QO 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 0014D, IAB 1/21/26, effective 2/25/26; ARC 0593D, IAB 9/16/26, effective 10/21/26]

**481—100.17(99B) Expenses.** Requirements are set forth in Iowa Code section 99B.14(1).

**100.17(1) Proof of expense.** No expense item shall be allowed without a proper receipt, paid invoice, or canceled check or 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 0014D, IAB 1/21/26, effective 2/25/26]

**481—100.18(99B) Net receipts.** Requirements are set forth in Iowa Code section 99B.14.

**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, except as pursuant to Iowa Code section 99B.14(2)“a.”

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**481—100.19(99B) Licensure of manufacturers and distributors of bingo equipment and supplies and electronic raffle systems.** Requirements are set forth in Iowa Code section 99B.32.

**100.19(1)** Reserved.

**100.19(2) Application.** The applicant shall comply with the requirements of Iowa Code chapter 99B, administrative rules of the department, and other applicable state or federal laws. The department may require detailed information concerning the business structure and operation of the applicant, including but not limited to the following:

- a. All owners, officers, and board members of the business.

*b.* 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 will be certified by an entity approved by the department. “Approved by the department” 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 will 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 will submit to the department for review at the time of application the base contract intended for use with QOs. For the duration of the license, the licensee will notify the department each time the licensee enters into a contract with a QO by submitting in writing the name of the QO and the duration of the contract. The required notification will allow the department to verify that the QO holds a valid two-year QO license, which permits the conduct of an electronic raffle.

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

**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 will be manufactured and sold by an Iowa-licensed manufacturer or distributor.

**100.20(2)** Products will 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 will have spaces marked in horizontal and vertical rows. Each space will 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 that are to be covered on the card or playing face will 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 will 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 will be by chance and may be either manual or mechanical.

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

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

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

**100.21(1)** Reserved.

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

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

[ARC 0014D, IAB 1/21/26, effective 2/25/26]

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]  
<sup>1</sup>[Filed 12/12/76, Notice 10/6/76—published 12/29/76, effective 2/2/77]  
<sup>1</sup>[Filed 9/14/79, Notice 8/8/79—published 10/3/79, effective 11/7/79]  
<sup>1</sup>[Filed 11/21/80, Notice 10/15/80—published 12/10/80, effective 1/14/81]  
<sup>1</sup>[Filed 3/13/81, Notice 2/4/81—published 4/1/81, effective 5/6/81]  
<sup>1</sup>[Filed 8/28/81, Notice 7/22/81—published 9/16/81, effective 10/21/81]  
<sup>1</sup>[Filed 10/22/82, Notice 9/15/82—published 11/10/82, effective 12/15/82]  
<sup>1</sup>[Filed 9/9/83, Notice 8/3/83—published 9/28/83, effective 11/2/83]  
<sup>1</sup>[Filed emergency 6/29/84—published 7/18/84, effective 7/1/84]  
<sup>1</sup>[Filed 8/24/84, Notice 7/18/84—published 9/12/84, effective 10/17/84]  
<sup>1</sup>[Filed 1/25/85, Notice 12/19/84—published 2/13/85, effective 3/20/85]  
<sup>1</sup>[Filed 9/20/85, Notice 7/17/85—published 10/9/85, effective 11/13/85]  
<sup>1</sup>[Filed emergency 11/14/86—published 12/17/86, effective 11/14/86]  
<sup>1</sup>[Filed 4/24/87, Notice 3/11/87—published 5/20/87, effective 6/24/87]  
<sup>1</sup>[Filed 10/23/87, Notice 9/9/87—published 11/18/87, effective 12/23/87]  
<sup>1</sup>[Filed emergency 5/26/89—published 6/14/89, effective 7/1/89]  
<sup>2</sup>[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]  
 [Filed ARC 6976C (Notice ARC 6879C, IAB 2/8/23), IAB 4/5/23, effective 5/10/23]  
 [Filed ARC 0014D (Notice ARC 9760C, IAB 11/26/25), IAB 1/21/26, effective 2/25/26]  
 [Filed ARC 0593D (Notice ARC 0431D, IAB 7/22/26), IAB 9/16/26, effective 10/21/26]

<sup>1</sup> This history transferred in IAC 9/5/90 from 481—Chapter 103, applicable to “Qualified Organization.”

<sup>2</sup> This history transferred in IAC 9/5/90 from 481—Chapter 105, applicable to “Annual Game Night.”