

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 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.

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