

481—100.11(10A,422) State and local option sales tax. Gross receipts from gambling are subject to state and local option sales tax with the following exceptions:

1. Gambling activities conducted by a city or county are exempt from state and local option sales tax; and
2. Fair raffle tickets sold pursuant to Iowa Code section 99B.5 are exempt from state and local option sales tax.

Tax information may be obtained from the Department of Revenue, Hoover State Office Building, Des Moines, Iowa 50319.

This rule is intended to implement Iowa Code section 422.42.