

**99E.6 Internet fantasy sports contest tax — rate — allocation.**

1. A tax is imposed on internet fantasy sports contest adjusted revenues received each fiscal year by an internet fantasy sports contest service provider from internet fantasy sports contests authorized under [this chapter](#) at the rate of six and three-quarters percent.

2. The taxes imposed by [this section](#) for internet fantasy sports contests authorized under [this chapter](#) shall be paid by the internet fantasy sports contest service provider to the treasurer of state as determined by the commission and shall be credited as provided in [section 8.57I](#).

[2019 Acts, ch 132, §31, 45, 46; 2024 Acts, ch 1185, §127](#)

Referred to in [§99E.5](#)  
Subsection 2 amended