

Senate Amendment 3087

Amendment Text

PAG LIN

1 1 Amend [Senate File 136](#) as follows:
1 2 #1. Page 1, by inserting before line 1 the
1 3 following:
1 4 "Section 1. Section [99D.2](#), subsection 8, Code
1 5 1997, is amended to read as follows:
1 6 8. "RACETRACK ENCLOSURE" means the grandstand,
1 7 clubhouse, turf club or other areas of a licensed
1 8 racetrack which a person may enter only upon payment
1 9 of an admission fee, or upon payment by another, at
1 10 any time, based upon the person's admittance, or upon
1 11 presentation of authorized credentials. "Racetrack
1 12 enclosure" also means any additional areas designated
1 13 by the commission."
1 14 #2. Page 1, line 9, by striking the word
1 15 "district" and inserting the following: "authority".
1 16 #3. Page 1, line 12, by striking the word
1 17 "district" and inserting the following: "authority".
1 18 #4. Page 1, line 17, by inserting after the word
1 19 "determined" the following: "and notice of the
1 20 assessed value shall be provided to the county
1 21 auditor".
1 22 #5. Page 1, line 19, by striking the word and
1 23 figure "November 1." and inserting the following:
1 24 "December 1. Property taxes due as a result of this
1 25 subsection shall be paid to the county treasurer in
1 26 the manner and time as other property taxes. The
1 27 county treasurer shall remit the tax revenue to those
1 28 taxing authorities imposing the property tax under
1 29 this subsection."
1 30 #6. Page 1, line 22, by striking the word
1 31 "district" and inserting the following: "authority".
1 32 #7. Page 1, line 23, by inserting after the word
1 33 "taxation." the following: "Notwithstanding section
1 34 99D.7, the department of revenue and finance shall
1 35 adopt rules to implement this subsection."
1 36 #8. Page 1, by inserting after line 23 the
1 37 following:
1 38 "Sec. _____. Section [99F.1](#), subsection 15, Code
1 39 1997, is amended to read as follows:
1 40 15. "RACETRACK ENCLOSURE" means the grandstand,
1 41 clubhouse, turf club, or other areas of a licensed
1 42 racetrack which an individual may enter only upon
1 43 payment of an admission fee, or upon payment by
1 44 another, at any time, based upon the individual's
1 45 admittance, or upon presentation of authorized
1 46 credentials. "Racetrack enclosure" also means any
1 47 additional areas designated by the commission."
1 48 #9. By renumbering, relettering, or redesignating
1 49 and correcting internal references as necessary.

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2 3 COMMITTEE ON [WAYS AND MEANS](#)

2 4 JoANN DOUGLAS, CHAIRPERSON

2 5 [SF 136.7](#)02 77

2 6 mg/sc/28

