

# Senate Amendment 5351

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1 1 Amend the amendment, S=5312, to House File 2302, as  
1 2 amended, passed, and reprinted by the House, as  
1 3 follows:  
1 4 #1. Page 4, line 8, by striking the word  
1 5 and inserting the following:  
1 6 .  
1 7 #2. Page 4, by striking lines 27 through 30.  
1 8 #3. Page 5, by inserting after line 44 the  
1 9 following:  
1 10 <(3) When technologically feasible, a licensee  
1 11 shall ensure that a person may voluntarily bar the  
1 12 person's access to receive cash or credit from a  
1 13 financial institution, vendor, or other person through  
1 14 an electronic or mechanical device including but not  
1 15 limited to a satellite terminal as defined in section  
1 16 527.2, that is located on the licensed premises.>  
1 17 #4. Page 17, by inserting after line 49 the  
1 18 following:  
1 19 <c. When technologically feasible, a licensee  
1 20 shall ensure that a person may voluntarily bar the  
1 21 person's access to receive cash or credit from a  
1 22 financial institution, vendor, or other person through  
1 23 an electronic or mechanical device including but not  
1 24 limited to a satellite terminal as defined in section  
1 25 527.2 that is located on the licensed premises.>  
1 26 #5. Page 26, by inserting after line 14 the  
1 27 following:  
1 28 \_\_\_\_\_. 2002=2004 RACETRACK ENCLOSURES ==  
1 29 GAMBLING GAMES TAX.  
1 30 1. Notwithstanding any provision of section 99F.11  
1 31 to the contrary, a racetrack enclosure conducting  
1 32 gambling games shall pay a tax on the adjusted gross  
1 33 receipts over three million dollars received for the  
1 34 fiscal year beginning July 1, 2002, and ending June  
1 35 30, 2003, and for the fiscal year beginning July 1,  
1 36 2003, and ending June 30, 2004, from gambling games  
1 37 authorized under chapter 99F at the following tax rate  
1 38 for each fiscal year:  
1 39 a. If the licensee of the racetrack enclosure  
1 40 conducting gambling games received adjusted gross  
1 41 receipts from gambling games in the fiscal year  
1 42 beginning July 1, 2002, of less than one hundred  
1 43 million dollars, twenty=two percent.  
1 44 b. If the licensee of the racetrack enclosure  
1 45 conducting gambling games received adjusted gross  
1 46 receipts from gambling games in the fiscal year  
1 47 beginning July 1, 2002, of one hundred million dollars  
1 48 or more, twenty=four percent.  
1 49 2. Taxes due as provided by this section on  
1 50 adjusted gross receipts received prior to the  
2 1 effective date of this section of this Act shall be  
2 2 paid by the licensee by June 1, 2004. Taxes on  
2 3 adjusted gross receipts received on or after the  
2 4 effective date of this section of this Act shall be  
2 5 due as otherwise provided for payment of taxes in  
2 6 section 99F.11.  
2 7 3. Notwithstanding any provision of law to the  
2 8 contrary, taxes imposed by this section shall be  
2 9 deposited in the rebuild Iowa infrastructure fund  
2 10 created in section 8.57.>  
2 11 #6. Page 26, line 15, by striking the figures  
2 12 <2004=2005> and inserting the following: <2005>.  
2 13 #7. Page 26, line 21, by inserting after the word  
2 14 the following: 2 15 boat>.  
2 16 #8. By striking page 26, line 23, through page 27,  
2 17 line 4.  
2 18 #9. Page 27, line 5, by striking the figure <3.>  
2 19 and inserting the following: <2.>  
2 20 #10. Page 27, line 33, by striking the figure <4.>  
2 21 and inserting the following: <3.>  
2 22 #11. Page 28, line 11, by striking the word and  
2 23 figures <5. The 2004, 2005,> and inserting the  
2 24 following: <4. The 2005>.  
2 25 #12. Page 29, by inserting after line 29 the

2 26 following:  
2 27 <\_\_\_\_. The section of this Act establishing a 2002=  
2 28 2004 racetrack enclosure gambling games tax, being  
2 29 deemed of immediate importance, takes effect upon  
2 30 enactment and is retroactively applicable to July 1,  
2 31 2002, and is applicable on and after that date.>  
2 32 [#13](#). Page 29, lines 30 and 31, by striking the  
2 33 figures <2004, 2005,> and inserting the following:  
2 34 <2005>.  
2 35 [#14](#). By renumbering as necessary.  
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2 37  
2 38 \_\_\_\_\_  
2 39 LARRY McKIBBEN  
2 40 HF 2302.752 80  
2 41 ec/gg