

House Amendment 8241

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1 1 Amend the amendment, H=8228, to Senate File 2330,
1 2 as amended, passed, and reprinted by the Senate, as
1 3 follows:
1 4 #1. By striking page 1, line 5, through page 2,
1 5 line 19, and inserting the following:
1 6 <Sec. _____. Section 99G.3, subsection 7, Code 2005,
1 7 is amended to read as follows:
1 8 7. "Lottery", "lotteries", "lottery game",
1 9 "lottery games" or "lottery products" means any game
1 10 of chance approved by the board and operated pursuant
1 11 to this chapter and games using mechanical or
1 12 electronic devices, provided that the authority shall
1 13 not authorize a monitor vending machine or a player=
1 14 activated gaming machine that utilizes an internal
1 15 randomizer to determine winning and nonwinning plays
1 16 and that upon random internal selection of a winning
1 17 play dispenses coins, currency, or a ticket, credit,
1 18 or token to the player that is redeemable for cash or
1 19 a prize, and excluding gambling or gaming conducted
1 20 pursuant to chapter 99B, 99D, or 99F.
1 21 Sec. _____. Section 99G.3, Code 2005, is amended by
1 22 adding the following new subsection:
1 23 NEW SUBSECTION. 8A. "Monitor vending machine"
1 24 means a machine or other similar electronic device
1 25 that includes a video monitor and audio capabilities
1 26 that dispenses to a purchaser lottery tickets that
1 27 have been determined to be winning or losing tickets
1 28 by a predetermined pool drawing machine prior to the
1 29 dispensing of the tickets.
1 30 Sec. _____. NEW SECTION. 99G.30A MONITOR VENDING
1 31 MACHINE == TAX IMPOSED.
1 32 1. If revenues are generated from monitor vending
1 33 machines on or after forty-five days following the
1 34 effective date of this Act, then there shall be a
1 35 monitor vending machine excise tax imposed on net
1 36 monitor vending machine revenue receipts at the rate
1 37 of sixty-five percent.
1 38 2. a. The director of revenue shall administer
1 39 the monitor vending machine excise tax as nearly as
1 40 possible in conjunction with the administration of
1 41 state sales tax laws. The director shall provide
1 42 appropriate forms or provide appropriate entries on
1 43 the regular state tax forms for reporting local sales
1 44 and services tax liability.
1 45 b. All powers and requirements of the director to
1 46 administer the state sales and use tax law are
1 47 applicable to the administration of the monitor
1 48 vending machine excise tax, including but not limited
1 49 to the provisions of section 422.25, subsection 4,
1 50 sections 422.30, 422.67, and 422.68, section 422.69,
2 1 subsection 1, sections 422.70 to 422.75, section
2 2 423.14, subsection 1 and subsection 2, paragraphs "b"
2 3 through "e", and sections 423.15, 423.23, 423.24,
2 4 423.25, 423.31 to 423.35, 423.37 to 423.42, 423.46,
2 5 and 423.47.
2 6 c. Frequency of deposits and quarterly reports of
2 7 the monitor vending machine excise tax with the
2 8 department of revenue are governed by the tax
2 9 provisions in section 423.31. Monitor vending machine
2 10 excise tax collections shall not be included in
2 11 computation of the total tax to determine frequency of
2 12 filing under section 423.31.
2 13 3. For purposes of this section, "net monitor
2 14 vending machine revenue receipts" means the gross
2 15 receipts received from monitor vending machines less
2 16 prizes awarded.
2 17 Sec. _____. TRANSITION PROVISIONS == MONITOR VENDING
2 18 MACHINES. Notwithstanding any provision of section
2 19 99G.3, as amended by this Act, to the contrary, a
2 20 retailer that has acquired a monitor vending machine
2 21 prior to the effective date of this Act shall be
2 22 allowed to offer the machine to the public for only
2 23 forty-five days following the effective date of this
2 24 Act. On or after forty-five days following the

2 25 effective date of this Act, a retailer shall not make
2 26 a monitor vending machine available to the public.
2 27 Sec. _____. EFFECTIVE DATE. This Act, being deemed
2 28 of immediate importance, takes effect upon enactment.>
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2 31 _____
2 32 CARROLL of Poweshiek
2 33 SF 2330.708 81
2 34 ec/gg/4155