
BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Tourism Marketing — Adjusted Gross Receipts

Purpose and History

The Tourism Marketing Adjusted Gross Receipts standing appropriation was created by 2006 Iowa Acts, chapter [1151](#) (Endow Iowa Tax Credit and County Endowment Fund Change Act), to fund regional tourism marketing. This funding is appropriated to the Iowa Economic Development Authority (IEDA) and is used to pay for advertising and marketing campaigns conducted by the [Iowa Tourism Office](#). Funds are also used to provide out-of-state marketing grants to groups in Iowa to promote their venues or events. Funding was first appropriated in FY 2008. The standing appropriation is prohibited from being used for administrative purposes.

Funding

The appropriation is funded from 0.2% of the tax on the adjusted gross receipts of all gambling in Iowa. This amount is placed in the State General Fund. Of that percentage, \$520,000 (or an amount specified by the General Assembly through legislative action) is appropriated to the Arts and Culture Enhancement Fund. The remainder is divided in half, with one half deposited in the Rebuild Iowa Infrastructure Fund and the other half allocated to this appropriation.

Funding — State General Fund

The IEDA also uses its Economic Development Appropriation from the General Fund for Iowa Tourism Office operations.

Related Statutes and Administrative Rules

Iowa Code sections [15.108](#) and [99F.11](#)

Budget Unit Number

26908220001

Doc ID 1520385

More Information

Iowa Economic Development Authority: opportunityiowa.gov
Iowa Arts and Culture: opportunityiowa.gov/community/arts-culture
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