

**House File 2224 - Introduced**

HOUSE FILE 2224  
BY COMMITTEE ON STATE  
GOVERNMENT

(SUCCESSOR TO HSB 508)

**A BILL FOR**

1 An Act appropriating certain tax receipts concerning internet  
2 fantasy sports contests and sports wagering to the emergency  
3 medical services fund.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 8.57, subsection 6, Code 2020, is amended  
2 by adding the following new paragraphs:

3 NEW PARAGRAPH. *f.* For the fiscal year beginning July 1,  
4 2020, any unobligated and unencumbered moneys in the sports  
5 wagering receipts fund from the previous fiscal year are  
6 appropriated to the emergency medical services fund created in  
7 section 135.25.

8 NEW PARAGRAPH. *g.* This subsection is repealed June 30,  
9 2021.

10 Sec. 2. Section 99E.6, subsection 2, Code 2020, is amended  
11 to read as follows:

12 2. The taxes imposed by [this section](#) for internet fantasy  
13 sports contests authorized under [this chapter](#) shall be paid by  
14 the internet fantasy sports contest service provider to the  
15 treasurer of state as determined by the commission and shall be  
16 ~~credited as provided in [section 8.57, subsection 6](#)~~ deposited in  
17 the emergency medical services fund created in section 135.25.

18 Sec. 3. Section 99F.11, subsection 4, paragraph b, Code  
19 2020, is amended to read as follows:

20 *b.* The taxes imposed by [this subsection](#) for sports wagering  
21 authorized under [this chapter](#) shall be paid by the licensed  
22 operator to the treasurer of state as determined by the  
23 commission and shall be ~~credited as provided in [section 8.57,](#)~~  
24 ~~[subsection 6](#)~~ deposited in the emergency medical services fund  
25 created in section 135.25.

26 EXPLANATION

27 The inclusion of this explanation does not constitute agreement with  
28 the explanation's substance by the members of the general assembly.

29 This bill provides that taxes imposed and collected for  
30 internet fantasy sports contests and sports wagering shall be  
31 deposited in the emergency medical services fund created in  
32 Code section 135.25 and not the sports wagering receipts fund.  
33 The bill provides that for the fiscal year beginning July 1,  
34 2020, any unobligated and unencumbered moneys in the sports  
35 wagering receipts fund from the previous fiscal year shall be

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1 appropriated to the emergency medical services fund. The bill  
2 provides that the sports wagering receipts fund is repealed  
3 June 30, 2021.