

Senate Study Bill 1157 - Introduced

SENATE FILE _____

BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL BY CHAIRPERSON
DAWSON)

A BILL FOR

1 An Act concerning the regulation and support of leisure
2 activities, including by providing for gambling games and
3 sports wagering enforcement, license fees, tax rates, and the
4 use of associated revenue, establishing the Iowa major events
5 and tourism program and fund, modifying the sports tourism
6 marketing and infrastructure program, making appropriations,
7 and including effective date provisions.
8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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DIVISION I

GAMBLING GAMES AND SPORTS WAGERING

Section 1. Section 8.57I, subsection 3, Code 2025, is amended to read as follows:

3. a. Moneys in the sports wagering receipts fund in a fiscal year shall be used as directed by the general assembly.

b. For the fiscal year beginning July 1, 2026, and each fiscal year thereafter, there is appropriated from the sports wagering receipts fund to the public safety equipment fund created in section 80.48 eight million dollars. Subsections 4 and 5 do not apply to moneys appropriated under this paragraph.

Sec. 2. Section 80.43, subsection 1, Code 2025, is amended to read as follows:

1. A gaming enforcement revolving fund is created in the state treasury under the control of the department. The fund shall consist of ~~fees collected and deposited into the fund paid by licensees pursuant to section 99D.14, subsection 2, paragraph "b", fees and costs paid by applicants pursuant to section 99E.4, subsection 4, and fees paid by licensees pursuant to section 99F.10, subsection 4, paragraph "b"~~ any other moneys appropriated to, transferred to, or deposited in the fund.

All costs for agents and officers plus any direct support costs for such agents and officers of the division of criminal investigation's racetrack, excursion boat, gambling structure, and internet fantasy sports contests, as defined in section 99E.1, enforcement activities shall be paid from the fund as provided in appropriations made for this purpose by the general assembly.

Sec. 3. Section 99D.14, subsection 2, paragraph a, subparagraph (1), Code 2025, is amended to read as follows:

(1) A licensee shall pay a regulatory fee to be charged as provided in this section. In determining the regulatory fee to be charged as provided under this section, the commission shall use the amount appropriated to the commission ~~plus the cost of salaries for no more than three special agents assigned~~

~~1 pursuant to the provisions of section 80.25A, for each racetrack
2 that has not been issued a table games license under chapter
3 99F or no more than three special agents assigned pursuant to
4 the provisions of section 80.25A, for each racetrack that has
5 been issued a table games license under chapter 99F, plus any
6 direct and indirect support costs for the division of criminal
7 investigation's duties pursuant to chapters 99D, 99E, and 99F,
8 and section 80.25A, as the basis for determining the amount of
9 revenue to be raised from the regulatory fee.~~

10 Sec. 4. Section 99D.14, subsection 2, paragraphs b, e, and f,
11 Code 2025, are amended by striking the paragraphs.

12 Sec. 5. Section 99D.14, subsection 2, paragraph d, Code 2025,
13 is amended to read as follows:

14 d. The aggregate amount of the regulatory fee assessed under
15 paragraph "a" during each fiscal year shall be reduced by an
16 amount equal to the unexpended moneys from the previous fiscal
17 year that were deposited into the gaming regulatory revolving
18 ~~fund~~ fund established in ~~sections 80.43 and section~~ section 99F.20
19 during that previous fiscal year.

20 Sec. 6. Section 99F.5, subsection 2, Code 2025, is amended to
21 read as follows:

22 2. The annual license fee to operate an excursion gambling
23 boat shall be based on the passenger-carrying capacity including
24 crew, for which the excursion gambling boat is registered. For a
25 gambling structure, the annual license fee shall be based on the
26 capacity of the gambling structure. The annual fee shall be ~~five~~
27 ten dollars per person capacity.

28 Sec. 7. Section 99F.10, subsection 4, paragraph a, Code 2025,
29 is amended to read as follows:

30 a. In determining the license fees and state regulatory fees
31 to be charged as provided under section 99F.4 and this section,
32 the commission shall use as the basis for determining the amount
33 of revenue to be raised from the license fees and regulatory
34 fees the amount appropriated to the commission ~~plus the cost of~~
35 ~~salaries for no more than three special agents for each excursion~~

1 ~~gambling boat or gambling structure as assigned pursuant to~~
2 ~~the provisions of section 80.25A, plus any direct and indirect~~
3 ~~support costs for the division of criminal investigation's duties~~
4 ~~pursuant to chapters 99D, 99E, and 99F, and section 80.25A.~~

5 Sec. 8. Section 99F.10, subsection 4, paragraphs b, d, f, and
6 g, Code 2025, are amended by striking the paragraphs.

7 Sec. 9. Section 99F.10, subsection 4, paragraph e, Code 2025,
8 is amended to read as follows:

9 e. The aggregate amount of the regulatory fee assessed under
10 paragraph "a" during each fiscal year shall be reduced by an
11 amount equal to the unexpended moneys from the previous fiscal
12 year that were deposited into the gaming regulatory revolving
13 ~~funds fund~~ established in section ~~80.43~~ or 99F.20 during that
14 previous fiscal year.

15 Sec. 10. Section 99F.10, subsection 5, Code 2025, is amended
16 by striking the subsection.

17 Sec. 11. Section 99F.11, subsection 1, Code 2025, is amended
18 to read as follows:

19 1. A tax is imposed on the adjusted gross receipts received
20 each fiscal year from gambling games authorized under this
21 chapter at the ~~rate of five percent on the first one million~~
22 ~~dollars of adjusted gross receipts and at the rate of ten percent~~
23 ~~on the next two million dollars of adjusted gross receipts.~~
24 following rates:

25 a. If the licensee is an excursion gambling boat or gambling
26 structure, twenty-two percent.

27 b. If the licensee is a racetrack enclosure conducting
28 gambling games, twenty-four and one hundred twenty-five
29 thousandths percent, regardless of whether the licensee has been
30 issued a table games license.

31 Sec. 12. Section 99F.11, subsection 2, Code 2025, is amended
32 by striking the subsection.

33 Sec. 13. Section 99F.11, subsection 3, paragraph a, Code
34 2025, is amended to read as follows:

35 a. Notwithstanding any provision of this section to the

1 contrary, the tax rate imposed on a licensee each fiscal
2 year on any amount of promotional play receipts on gambling
3 games included as adjusted gross receipts shall be determined
4 by multiplying the adjusted percentage by the wagering tax
5 applicable to the licensee pursuant to subsection 2 1.

6 Sec. 14. Section 99F.11, subsection 4, Code 2025, is amended
7 by adding the following new paragraph:

8 NEW PARAGRAPH. *0e.* For the fiscal year beginning July 1,
9 2026, and each fiscal year thereafter, the remaining amount of
10 the adjusted gross receipts tax shall be credited to the gaming
11 enforcement revolving fund created in section 80.43 until the
12 amount credited to the fund under this paragraph equals the
13 amount appropriated from the fund by the general assembly for
14 the fiscal year to the department of public safety for direct
15 support costs for agents and officers of the division of criminal
16 investigation's excursion gambling boat, gambling structure, and
17 racetrack enclosure enforcement activities, including salaries,
18 support, maintenance, miscellaneous purposes, and full-time
19 equivalent positions.

20 Sec. 15. Section 99F.11, subsection 5, paragraph a, Code
21 2025, is amended to read as follows:

22 *a.* A tax is imposed on the sports wagering net receipts
23 received each fiscal year by a licensed operator from sports
24 wagering authorized under this chapter at the rate of ~~six and~~
25 ~~three-quarters~~ nine percent.

26 Sec. 16. **EFFECTIVE DATE.** This division of this Act takes
27 effect January 1, 2026.

28 **DIVISION II**

29 **IOWA MAJOR EVENTS AND TOURISM PROGRAM AND FUND**

30 Sec. 17. NEW SECTION. **15G.1 Definitions.**

31 As used in this chapter, unless the context otherwise
32 requires:

- 33 1. "Authority" means the economic development authority.
- 34 2. "Board" means the same as defined in section 15.102.
- 35 3. "Entity" means an Iowa nonprofit organization established

1 to promote economic development and tourism in an area.

2 4. "Event" means a tourism-oriented athletic contest,
3 convention, music festival, or art festival.

4 5. "Financial assistance" means assistance provided only from
5 the moneys, rights, and assets legally available to the authority
6 and includes but is not limited to assistance in the form of
7 grants.

8 6. "Fund" means the Iowa major events and tourism fund
9 established in section 15G.4.

10 7. "Program" means the Iowa major events and tourism program
11 established in section 15G.2.

12 Sec. 18. NEW SECTION. **15G.2 Iowa major events and tourism**
13 **program — purpose.**

14 1. The authority shall establish and administer the Iowa
15 major events and tourism program to provide financial assistance
16 to eligible entities that support events in this state, or
17 support events involving a geographic region that includes this
18 state, and the event generates large attendance, significant
19 publicity, and has a measurable economic impact on this state.

20 2. The program shall be administered for the purpose of
21 awarding financial assistance to an eligible entity for any of
22 the following purposes:

23 a. To pay for or reimburse the costs incurred by the entity
24 to apply or bid for selection as the site for the event.

25 b. To pay for or reimburse the costs incurred by the entity
26 to plan or to conduct the event, including any fees charged by
27 a site selection organization as a prerequisite to hosting the
28 event, including but not limited to hosting fees, sanctioning
29 fees, participation fees, operational fees, or bid fees.

30 Sec. 19. NEW SECTION. **15G.3 Program — application, review,**
31 **eligibility, and funding.**

32 1. An application for financial assistance under the program
33 shall be submitted to the authority. For each application that
34 meets the eligibility criteria under subsection 2, the authority
35 shall conduct a staff evaluation of the application and forward

1 the application and staff evaluation to the board.

2 2. a. The authority shall establish eligibility criteria for
3 the program by rule. The eligibility criteria must include all
4 of the following:

5 (1) The entity must currently be involved in the bidding and
6 selection process for the event for which the entity submits an
7 application.

8 (2) The entity's application under subsection 1 must include
9 an economic analysis of the event that includes but is not
10 limited to all of the following:

11 (a) Projected hotel and motel room occupancies during the
12 event.

13 (b) Projected number of event attendees from this state,
14 other states, and other countries.

15 b. Notwithstanding paragraph "a", an entity shall be deemed
16 eligible for the program if any of the following apply:

17 (1) After a highly competitive bidding and selection process
18 involving potential sites not located in this state, a location
19 in Iowa has been selected for the entity's event.

20 (2) This state serves as the sole site for the entity's
21 event.

22 (3) The sole site for the entity's event is a geographic
23 region that includes this state and one or more contiguous
24 states.

25 3. When evaluating an application, the authority shall
26 consider, at a minimum, all of the following:

27 a. The potential impact of the event on the local, regional,
28 and state economies.

29 b. The event's potential to attract visitors from this state,
30 other states, and other countries.

31 c. The amount of positive advertising or media coverage the
32 event may generate.

33 d. The quality, size, and scope of the event.

34 e. The ratio of public-to-private investment required for the
35 event.

1 4. a. (1) Upon review of the staff evaluation, the board
2 shall make the final funding decision on each application and
3 may approve, deny, defer, or modify each application, in the
4 board's discretion, to fund as many events as possible with the
5 moneys available. The board and the authority may negotiate with
6 an eligible applicant regarding the details of the applicant's
7 proposed event and the amount and terms of any financial
8 assistance. In making final funding decisions pursuant to this
9 subsection, the board and the authority shall be exempt from
10 chapter 17A.

11 (2) An application and staff evaluation forwarded to the
12 board under subsection 1 shall remain eligible for consideration
13 by the board under subparagraph (1) for up to two years from the
14 date of receipt of the application by the board.

15 b. In order to be awarded financial assistance under the
16 program, an applicant must demonstrate the ability to provide
17 matching moneys for the event that equal at least fifty percent
18 of the award of financial assistance.

19 Sec. 20. NEW SECTION. **15G.4 Iowa major events and tourism**
20 **fund.**

21 1. a. The authority shall establish an Iowa major events and
22 tourism fund pursuant to section 15.106A, subsection 1, paragraph
23 "o", for purposes of providing financial assistance as described
24 in this chapter. The fund may be administered as a revolving
25 fund and shall consist of any moneys transferred to the fund and
26 any moneys appropriated by the general assembly for purposes of
27 this chapter.

28 b. (1) Notwithstanding section 8.33, moneys in the fund that
29 remain unencumbered or unobligated at the close of the fiscal
30 year shall not revert but shall remain available for expenditure
31 for the purposes designated until the close of the fiscal year
32 following the succeeding fiscal year.

33 (2) Moneys encumbered or obligated pursuant to financial
34 assistance awarded under section 15G.3, subsection 4, shall be
35 disbursed by the authority within five calendar years from the

1 date of encumbrance or obligation, or the moneys shall revert to
2 the state treasury and shall be credited to the funds from which
3 the appropriations were made as provided in section 8.33.

4 c. Notwithstanding section 12C.7, subsection 2, interest or
5 earnings on moneys deposited in the fund shall be credited to the
6 fund.

7 2. a. Moneys in the fund are appropriated to the authority
8 for purposes of providing financial assistance under the program.
9 The authority shall not use more than five percent of the moneys
10 in the fund at the beginning of each fiscal year for purposes
11 of administrative costs, technical assistance, and other program
12 support.

13 b. An entity that is awarded financial assistance pursuant
14 to this chapter is not eligible to receive financial assistance
15 under the sports tourism infrastructure program pursuant to
16 chapter 15F, subchapter IV.

17 Sec. 21. APPROPRIATION — SPORTS WAGERING RECEIPTS FUND.
18 There is appropriated from the sports wagering receipts fund
19 created in section 8.57I to the economic development authority
20 for the fiscal year beginning July 1, 2025, and ending June 30,
21 2026, the following amount, or so much thereof as is necessary,
22 to be used for the purposes designated:

23 For deposit in the Iowa major events and tourism fund
24 established in section 15G.4, as enacted by this division of this
25 Act:

26 \$ 15,000,000

27 DIVISION III

28 SPORTS TOURISM MARKETING PROGRAM AND FUND — REPEAL

29 Sec. 22. Section 15F.401, subsection 1, paragraph a, Code
30 2025, is amended to read as follows:

31 a. The authority shall establish, and, at the direction
32 of the board, shall administer a sports tourism marketing
33 and infrastructure program to provide financial assistance for
34 ~~projects that promote sporting events or~~ for infrastructure
35 projects supporting sporting events for organizations of

1 accredited colleges and universities, professional sporting
2 events, and other sporting events in the state.

3 Sec. 23. Section 15F.401, subsection 1, paragraph b, Code
4 2025, is amended by adding the following new subparagraph:

5 NEW SUBPARAGRAPH. (03) "Fund" means the sports tourism
6 infrastructure program fund established in section 15F.404.

7 Sec. 24. Section 15F.401, subsection 2, paragraph a,
8 subparagraph (1), Code 2025, is amended by striking the
9 subparagraph.

10 Sec. 25. Section 15F.401, subsection 2, paragraph a,
11 subparagraph (2), Code 2025, is amended to read as follows:

12 (2) A city or county in the state or a public entity
13 that is a convention and visitors bureau or a district may
14 apply to the authority for financial assistance from the sports
15 ~~tourism infrastructure program fund created in section 15F.404~~
16 for an infrastructure project that actively and directly supports
17 sporting events for accredited colleges and universities,
18 professional sporting events, and other sporting events in the
19 area served by the city, county, or public entity. However,
20 financial assistance shall not be provided to an applicant from
21 the ~~sports tourism infrastructure program fund created in section~~
22 ~~15F.404~~ for infrastructure projects located in a reinvestment
23 district as defined and approved by the authority pursuant to
24 section 15J.4 or to applicants that have received a rebate of
25 sales tax imposed and collected by retailers pursuant to section
26 423.4, subsection 5.

27 Sec. 26. Section 15F.401, subsection 4, paragraph b, Code
28 2025, is amended to read as follows:

29 b. An applicant under the program shall not receive financial
30 assistance from the ~~sports tourism marketing program fund created~~
31 ~~in section 15F.403 or the sports tourism infrastructure program~~
32 ~~fund created in section 15F.404~~ in an amount exceeding fifty
33 percent of the total cost of the project.

34 Sec. 27. Section 15F.401, subsection 5, Code 2025, is amended
35 to read as follows:

1 5. The board shall make final funding decisions on each
2 application and may approve, deny, defer, or modify applications
3 for financial assistance under the sports tourism ~~marketing and~~
4 infrastructure program, in its discretion, in order to fund as
5 many projects with the moneys available as possible. The board
6 and the authority may negotiate with applicants regarding the
7 details of projects and the amount and terms of any award. ~~The~~
8 ~~total amount of financial assistance provided to an applicant~~
9 ~~from the sports tourism marketing program fund created in section~~
10 ~~15F.403 in any one fiscal year shall not exceed five hundred~~
11 ~~thousand dollars.~~ In making final funding decisions pursuant
12 to this subsection, the board and the authority are exempt from
13 chapter 17A.

14 Sec. 28. Section 15F.401, subsection 6, Code 2025, is amended
15 by striking the subsection and inserting in lieu thereof the
16 following:

17 6. A city, county, or public entity shall not use financial
18 assistance received under the program from the fund as
19 reimbursement for completed projects.

20 Sec. 29. Section 15F.402, subsections 1 and 2, Code 2025, are
21 amended to read as follows:

22 1. Applications for assistance under the sports tourism
23 ~~marketing and~~ infrastructure program established in section
24 15F.401 shall be submitted to the authority. For those
25 applications that meet the eligibility criteria, the authority
26 shall forward the applications to the board and provide a staff
27 review analysis and evaluation to the sports tourism program
28 review committee referred to in subsection 2 and to the board.

29 2. A review committee composed of five members of the board
30 shall review sports tourism ~~marketing and~~ infrastructure program
31 applications forwarded to the board and make recommendations
32 regarding the applications to the authority.

33 Sec. 30. Section 15F.404, subsection 2, paragraph a, Code
34 2025, is amended to read as follows:

35 a. Moneys in the fund are appropriated to the authority for

1 purposes of providing financial assistance to cities, counties,
2 and eligible public entities under the sports tourism marketing
3 and infrastructure program established and administered pursuant
4 to this subchapter.

5 Sec. 31. REPEAL. Section 15F.403, Code 2025, is repealed.

6 Sec. 32. TRANSFER OF MONEYS. On the effective date of this
7 division of this Act, any moneys remaining in the sports tourism
8 marketing program fund established in section 15F.403, Code
9 2025, are transferred to the Iowa major events and tourism fund
10 established in section 15G.4, as enacted by this Act.

11 EXPLANATION

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

14 This bill concerns the regulation and support of leisure
15 activities.

16 GAMBLING GAMES AND SPORTS WAGERING. Under current law, the
17 tax rate imposed on sports wagering net receipts of a licensed
18 operator is 6.75 percent, which is deposited in the sports
19 wagering receipts fund. The bill increases the rate to 9
20 percent. For FY 2026-2027 and each fiscal year thereafter,
21 the bill appropriates \$8 million from the sports wagering
22 receipts fund to the public safety equipment fund, which is
23 used by the department of public safety (DPS) for purchase,
24 maintenance, and replacement of equipment. The bill exempts
25 the appropriated moneys from the sports wagering receipts fund
26 reporting requirements under current law, as current law already
27 requires DPS to report on the use of moneys in the public safety
28 equipment fund.

29 Under current law, to determine the license fees and
30 regulatory fees to be charged in accordance with Code sections
31 99D.14 and 99F.10, the state racing and gaming commission
32 (commission) must use the amount appropriated to the commission
33 plus the gaming enforcement costs of DPS's division of criminal
34 investigation. The portion of the fees associated with
35 such enforcement costs is deposited in the gaming enforcement

1 revolving fund to be annually appropriated by the general
2 assembly to DPS for gaming enforcement. The bill strikes the
3 portion of the fees that is based on DPS enforcement costs,
4 and the associated deposit in the gaming enforcement revolving
5 fund. The bill does not amend the fees associated with DPS costs
6 for fingerprinting, national criminal history check requirements,
7 and background investigations for licenses to conduct internet
8 fantasy sports contests (Code section 99E.4(4)).

9 Under current law, the annual license fee to operate an
10 excursion gambling boat or gambling structure is \$5 per person
11 capacity. The bill increases the rate to \$10 per person
12 capacity.

13 Under current law, a tax is imposed on the adjusted gross
14 receipts received each fiscal year from excursion gambling boats,
15 gambling structures, and racetrack enclosures conducting gambling
16 games. The rate is 5 percent on the first \$1 million and 10
17 percent on the next \$2 million. Over \$3 million, the tax rate is
18 22 percent for an excursion gambling boat or gambling structure,
19 and between 22 and 24 percent for a racetrack enclosure based on
20 the existence of an excursion gambling boat or gambling structure
21 in the same county, whether the racetrack enclosure has been
22 issued a table games license, and whether adjusted gross receipts
23 reached \$100 million.

24 The bill eliminates this tax rate structure and imposes a
25 tax of 22 percent for an excursion gambling boat or gambling
26 structure, and 24.125 percent for a racetrack enclosure, on all
27 adjusted gross receipts each fiscal year.

28 For FY 2026-2027 and each fiscal year thereafter, prior
29 to the remaining amount of the adjusted gross receipts tax
30 being credited to the rebuild Iowa infrastructure fund as
31 provided under current law, an amount is credited to the gaming
32 enforcement revolving fund up to the amount appropriated by the
33 general assembly to DPS for gaming enforcement from that fund for
34 that fiscal year.

35 This division of the bill takes effect January 1, 2026.

1 IOWA MAJOR EVENTS AND TOURISM PROGRAM AND FUND. The bill
2 requires the economic development authority (authority) to
3 establish an Iowa major events and tourism program (program) and
4 an Iowa major events and tourism fund (fund), and to administer
5 the program.

6 The purpose of the program is to provide financial assistance
7 including but not limited to grants to an entity supporting
8 an event in this state, or an event involving a geographic
9 region that includes this state, and the event generates large
10 attendance, significant publicity, and measurable economic impact
11 on this state. The financial assistance includes payment or
12 reimbursement of costs incurred by the entity to apply or bid
13 for selection as the site event, to plan or conduct the event,
14 and to pay or reimburse any related fees including hosting fees,
15 sanctioning fees, participation fees, operational fees, and bid
16 fees.

17 The bill defines "entity" to mean an Iowa nonprofit
18 organization established to promote economic development and
19 tourism in an area. The bill defines "event" to mean a
20 tourism-oriented athletic contest, convention, music festival, or
21 art festival.

22 The bill requires the authority to establish eligibility
23 criteria for the program by rule. The eligibility criteria must
24 include the requirement that the entity be currently involved in
25 the bidding and selection process for the event the application
26 is based upon; and that the entity must submit an economic
27 analysis of the event with the entity's application that includes
28 but is not limited to projected hotel and motel room occupancies,
29 and the projected number of attendees the event attracts from
30 this state, other states, and other countries.

31 An application is deemed to meet all eligibility criteria
32 if the state is selected as the event site after a highly
33 competitive bidding and selection process involving sites in
34 other states, if this state serves as the sole site for the
35 event, or if the sole site for the event involves a geographic

1 region that includes this state and one or more contiguous
2 states.

3 If an entity's application meets the eligibility criteria
4 established in the bill, the staff of the authority must perform
5 an evaluation of the application and forward the application and
6 evaluation to the economic development authority board (board).
7 In evaluating an application, the bill requires the authority
8 to consider the impact on the economy, the potential to attract
9 visitors, advertising and media coverage, public-to-private
10 investment ratios, and the quality, size, and scope of the event.

11 Upon review of the staff evaluation, the board may approve,
12 deny, defer, or modify the application. The bill allows the
13 board and the authority to negotiate with the entity regarding
14 the details of the event and the amount and terms of the
15 financial assistance.

16 An application remains eligible for consideration by the board
17 for up to two years from the date of receipt of the application
18 by the board.

19 The bill requires applicants to demonstrate the ability to
20 provide matching funds equal to at least 50 percent of the
21 financial assistance awarded to the applicant.

22 The bill requires the authority to establish a fund for the
23 purposes of providing financial assistance under the program.
24 The authority may administer the fund as a revolving fund.
25 Moneys in the fund that are encumbered or obligated pursuant to
26 financial assistance awarded under the program shall be disbursed
27 by the authority within five years of the date of encumbrance
28 or obligation, or the moneys shall revert to the state treasury.
29 Moneys in the fund are appropriated to the authority to provide
30 financial assistance to an entity under the program.

31 An entity that is awarded financial assistance pursuant to the
32 bill is not eligible to receive financial assistance under the
33 sports tourism infrastructure program.

34 For FY 2025-2026, the bill appropriates \$15 million from
35 the sports wagering receipts fund to the Iowa major events and

1 tourism fund.

2 SPORTS TOURISM MARKETING PROGRAM AND FUND — REPEAL. The bill
3 modifies the sports tourism marketing and infrastructure program
4 by repealing the sports tourism marketing program and fund. The
5 bill retains the sports tourism infrastructure program and fund.
6 Upon the effective date of the division, the bill transfers the
7 remaining moneys in the sports tourism marketing program fund to
8 the Iowa major events and tourism fund.

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