

Senate Study Bill 3002 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
STATE GOVERNMENT BILL BY
CHAIRPERSON ROZENBOOM)

A BILL FOR

1 An Act relating to licenses to conduct pari-mutuel wagering on
2 simultaneously telecast dog races, and including effective
3 date provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 99D.9D, Code 2026, is amended to read as
2 follows:

3 **99D.9D Alternative simulcasting licensure — horse and dog**
4 **racers.**

5 1. An entity that has entered into an agreement with the
6 Iowa horsemen's benevolent and protective association for source
7 market fees related to simultaneously telecast horse ~~or dog~~ races
8 may submit an application to the commission for a license under
9 this chapter to conduct pari-mutuel wagering on simultaneously
10 telecast horse ~~or dog~~ races, subject to the requirements of
11 this section. Unless inconsistent with the requirements of this
12 section, an entity submitting an application for a license under
13 this section shall comply with all requirements for submitting an
14 application for a license under this chapter.

15 2. If an application for a license under subsection 1 is
16 approved by the commission pursuant to the requirements of this
17 section and section 99D.9, the entity submitting the application
18 shall be granted a license under this section to conduct
19 pari-mutuel wagering on simultaneously telecast horse ~~or dog~~
20 races conducted at a facility of a licensee authorized to conduct
21 gambling games under chapter 99D or chapter 99F pursuant to
22 an agreement with the licensee of that facility as authorized
23 by this section. A licensee issued a license pursuant to
24 this section shall comply with all requirements of this chapter
25 applicable to licensees unless otherwise inconsistent with the
26 provisions of this section.

27 3. A license issued pursuant to this section shall authorize
28 the licensee to enter into an agreement with any licensee
29 authorized to operate an excursion gambling boat or gambling
30 structure under chapter 99F to conduct, without the requirement
31 to conduct live horse ~~or dog~~ races at the facility, pari-mutuel
32 wagering on simultaneously telecast horse ~~or dog~~ races at the
33 facility of the licensee authorized to operate an excursion
34 gambling boat or gambling structure under chapter 99F.

35 4. The commission shall establish an annual license fee and

1 regulatory fee for any entity issued a license under this section
2 to conduct pari-mutuel wagering on simultaneously telecast horse
3 ~~or dog~~ races as authorized by this section. The commission shall
4 not impose any other fees for simultaneously telecast horse ~~or~~
5 ~~dog~~ races conducted by any licensee under this section.

6 5. The commission shall require that an annual audit be
7 conducted and submitted to the commission, in a manner determined
8 by the commission, concerning the operation of the simultaneously
9 telecast horse ~~or dog~~ races by any licensee under this section.

10 Sec. 2. Section 99D.15, subsection 4, paragraph b, Code 2026,
11 is amended to read as follows:

12 b. If wagering on simultaneously telecast horse races and
13 ~~dog races~~ is conducted by a licensee under section 99D.9D, a
14 tax of two percent is imposed on the gross sum wagered by
15 the pari-mutuel method on horse races and ~~dog races~~ which are
16 simultaneously telecast in excess of twenty-five million dollars
17 in a calendar year. The tax revenue from simulcast horse races
18 under this paragraph shall be deposited in the Iowa horse racing
19 fund created in section 99D.27B. ~~The remaining amount of tax~~
20 ~~revenue shall be deposited with the commission.~~

21 Sec. 3. EFFECTIVE DATE. This Act takes effect July 1, 2027.

22 EXPLANATION

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

25 This bill removes the authority of the state racing and gaming
26 commission to issue licenses to conduct pari-mutuel wagering
27 on simultaneously telecast dog races to an entity that has
28 entered into an agreement with the Iowa horsemen's benevolent and
29 protective association for source market fees. The bill takes
30 effect July 1, 2027.

31 The bill does not otherwise amend or eliminate authorizations
32 for or references in the Code to dog racing generally or wagering
33 on simultaneously telecast dog races under other licenses.