

99D.14 Race meetings — tax — fees — tax exemption.

1. A licensee under [section 99D.9](#) shall pay the tax imposed by [section 99D.15](#).

2. 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 two special agents for each racetrack that has not been issued a table games license under [chapter 99F](#) or no more than three special agents for each racetrack that has been issued a table games license under [chapter 99F](#), plus any direct and indirect support costs for the agents, for the division of criminal investigation's racetrack activities, as the basis for determining the amount of revenue to be raised from the regulatory fee.

3. The licensee shall also pay to the commission a licensee fee of two hundred dollars for each racing day of each horse-race or dog-race meeting for which a license has been issued.

4. No other license tax, permit tax, occupation tax, or racing fee, shall be levied, assessed, or collected from a licensee by the state or by a political subdivision, except as provided in [this chapter](#).

5. No other excise tax shall be levied, assessed, or collected from the licensee on horse racing, dog racing, pari-mutuel wagering or admission charges by the state or by a political subdivision, except as provided in [this chapter](#).

6. Real property used in the operation of a racetrack or racetrack enclosure which is exempt from property taxation under another provision of the law, including being exempt because it is owned by a city, county, state, or charitable or nonprofit entity, may be subject to real property taxation by any taxing district in which the real property used in the operation of the racetrack or racetrack enclosure is located. To subject such real property to taxation, the taxing authority of the taxing district shall pass a resolution imposing the tax and, if the resolution is passed prior to September 1, 1997, shall notify the local assessor and the owner of record of the real property by September 1, 1997, preceding the fiscal year in which the real property taxes are due and payable. The assessed value shall be determined and notice of the assessed value shall be provided to the county auditor by the local assessor by October 15, 1997, and the owner may protest the assessed value to the local board of review by December 1, 1997. For resolutions passed on or after September 1, 1997, the taxing authority shall notify the local assessor and owner of record prior to the next assessment year and the valuation and appeal shall be done in the manner and time as for other valuations. Property taxes due as a result of [this subsection](#) shall be paid to the county treasurer in the manner and time as other property taxes. The county treasurer shall remit the tax revenue to those taxing authorities imposing the property tax under [this subsection](#). Real property subject to tax as provided in [this subsection](#) shall continue to be taxed until such time as the taxing authority of the taxing district repeals the resolution subjecting the property to taxation.

83 Acts, ch 187, §14; 84 Acts, ch 1266, §15, 16; 89 Acts, ch 216, §6; 97 Acts, ch 9, §2; 97 Acts, ch 158, §47; 2000 Acts, ch 1229, §17; 2004 Acts, ch 1136, §13, 14

Referred to in [§12.10](#), [99D.9](#), [99D.10](#), [99D.17](#), [99F.4A](#)