

99F.1 Definitions.

As used in [this chapter](#) unless the context otherwise requires:

1. “*Adjusted gross receipts*” means the gross receipts less winnings paid to wagerers on gambling games. However, “*adjusted gross receipts*” does not include promotional play receipts received after the date in any fiscal year that the commission determines that the wagering tax imposed pursuant to [section 99F.11](#) on all licensees in that fiscal year on promotional play receipts exceeds twenty-five million eight hundred twenty thousand dollars.
2. “*Applicant*” means any person applying for an occupational license or applying for a license to operate an excursion gambling boat, or the officers and members of the board of directors of a qualified sponsoring organization located in Iowa applying for a license to conduct gambling games on an excursion gambling boat.
3. “*Authorized sporting event*” means a professional sporting event, collegiate sporting event, international sporting event, or professional motor race event. “*Authorized sporting event*” does not include a race as defined in [section 99D.2](#), a fantasy sports contest as defined in [section 99E.1](#), minor league sporting event, or any athletic event or competition of an interscholastic sport as defined in [section 9A.102](#).
4. “*Cheat*” means to alter the selection of criteria which determine the result of a gambling game or the amount or frequency of payment in a gambling game.
5. “*Claimant agency*” means a public agency as defined in [section 8A.504, subsection 1](#), or the state court administrator as defined in [section 602.1101](#).
6. “*Collegiate sporting event*” means an athletic event or competition of an intercollegiate sport as defined in [section 9A.102](#).
7. “*Commission*” means the state racing and gaming commission created under [section 99D.5](#).
8. “*Distributor*” means a person who sells, markets, or otherwise distributes gambling games or implements of gambling which are usable in the lawful conduct of gambling games pursuant to [this chapter](#), to a licensee authorized to conduct gambling games pursuant to [this chapter](#).
9. “*Division*” means the division of criminal investigation of the department of public safety as provided in [section 80.4](#).
10. “*Dock*” means the location where an excursion gambling boat moors for the purpose of embarking passengers for and disembarking passengers from a gambling excursion.
11. “*Excursion boat*” means a self-propelled, floating vessel that is or has been previously certified for operation as a vessel.
12. “*Excursion gambling boat*” means an excursion boat or moored barge on which lawful gambling is authorized and licensed as provided in [this chapter](#).
13. “*Gambling excursion*” means the time during which gambling games may be operated on an excursion gambling boat whether docked or during a cruise.
14. “*Gambling game*” means any game of chance authorized by the commission. However, for racetrack enclosures, “*gambling game*” does not include table games of chance or video machines which simulate table games of chance, unless otherwise authorized by [this chapter](#). “*Gambling game*” does not include sports wagering.
15. “*Gambling structure*” means any man-made stationary structure approved by the commission that does not include a racetrack enclosure which is subject to land-based building codes rather than maritime or Iowa department of natural resources inspection laws and regulations on which lawful gambling is authorized and licensed as provided in [this chapter](#).
16. “*Gaming floor*” means that portion of an excursion gambling boat, gambling structure, or racetrack enclosure in which gambling games are conducted as designated by the commission.
17. “*Gross receipts*” means the total sums wagered under [this chapter](#).
18. “*Holder of occupational license*” means a person licensed by the commission to perform an occupation which the commission has identified as requiring a license to engage in the excursion gambling boat industry in Iowa.
19. “*International sporting event*” means an international team or individual sporting

event governed by an international sports federation or sports governing body, including sporting events governed by the international olympic committee and the international federation of association football.

20. “*Licensee*” means any person licensed under [section 99F.7](#) or [99F.7A](#).

21. “*Manufacturer*” means a person who designs, assembles, fabricates, produces, constructs, or who otherwise prepares a product or a component part of a product of any implement of gambling usable in the lawful conduct of gambling games pursuant to [this chapter](#).

22. “*Minor league sporting event*” means a sporting event conducted by a sports league which is not regarded as the premier league in the sport as determined by the commission.

23. “*Moored barge*” means a barge or vessel that is not self-propelled.

24. “*Professional sporting event*” means an event, excluding a minor league sporting event, at which two or more persons participate in sports or athletic events and receive compensation in excess of actual expenses for their participation in such event.

25. “*Promotional play receipts*” means the total sums wagered on gambling games with tokens, chips, electronic credits, or other forms of cashless wagering provided by the licensee without an exchange of money as described in [section 99F.9, subsection 3](#).

26. “*Qualified sponsoring organization*” means a nonprofit corporation organized under the laws of this state, whether or not it is exempt from federal income taxation, or a person or association that can show to the satisfaction of the commission that the person or association is eligible for exemption from federal income taxation under section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code as defined in [section 422.3](#).

27. “*Racetrack enclosure*” means all real property utilized for the conduct of a race meeting, including the racetrack, grandstand, concession stands, offices, barns, kennels and barn areas, employee housing facilities, parking lots, and any additional areas designated by the commission. “*Racetrack enclosure*” also means all real property utilized by a licensee under [chapter 99D](#) who is not required to conduct live racing pursuant to the requirements of [section 99D.9A](#), on which pari-mutuel wagering on simultaneously telecast horse or dog races may be conducted and lawful gambling is authorized and licensed as provided in [this chapter](#).

28. “*Sports wagering*” means the acceptance of wagers on an authorized sporting event by any system of wagering as authorized by the commission. “*Sports wagering*” does not include placing a wager on the performance or nonperformance of any individual athlete participating in a single game or match of a collegiate sporting event in which a collegiate team from this state is a participant, or placing a wager on the performance of athletes in an individual international sporting event governed by the international olympic committee in which any participant in the international sporting event is under eighteen years of age.

29. “*Sports wagering area*” means an area, as designated by the commission, in which sports wagering is conducted.

30. “*Sports wagering net receipts*” means the gross receipts less winnings paid to wagerers on sports wagering.

[89 Acts, ch 67, §1; 92 Acts, ch 1203, §14; 94 Acts, ch 1021, §7 – 9; 95 Acts, ch 176, §2; 97 Acts, ch 9, §3; 2003 Acts, ch 44, §34; 2004 Acts, ch 1136, §24 – 30, 65; 2007 Acts, ch 188, §5, 6; 2008 Acts, ch 1172, §4; 2014 Acts, ch 1036, §16; 2014 Acts, ch 1126, §8; 2016 Acts, ch 1099, §1, 2; 2019 Acts, ch 24, §98; 2019 Acts, ch 132, §2 – 4, 22, 23; 2020 Acts, ch 1063, §51](#)

Referred to in [§99B.13](#), [99B.42](#), [99D.7](#), [99E.1](#)

For future amendment to subsection 5 effective upon the later of January 1, 2021, or the effective date of rules adopted by the department of revenue to implement 2020 Acts, ch 1064, see 2020 Acts, ch 1064, §6, 28; 2020 Acts, ch 1118, §73, 74

Subsection 14 amended