

**99G.4 Iowa lottery authority created.**

1. An Iowa lottery authority is created, effective September 1, 2003, which shall administer the state lottery. The authority shall be deemed to be a public authority and an instrumentality of the state, and not a state agency. However, the authority shall be considered a state agency for purposes of [chapters 17A, 21, 22, 28E, 68B, 91B, 97B, 509A, and 669](#).

2. The income and property of the authority shall be exempt from all state and local taxes, and the sale of lottery tickets and shares issued and sold by the authority and its retail licensees shall be exempt from all state and local sales taxes.

[2003 Acts, ch 178, §66, 121; 2003 Acts, ch 179, §142](#)