

481—106.9(99B) State and local option sales tax. Gross receipts from tournaments are subject to state and local option sales tax.

106.9(1) Each licensee shall withhold sales tax from gross receipts. The sales tax shall be sent to the department of revenue, along with a copy of the quarterly report as required by the department. The tax and sales tax returns shall be sent to the department of revenue as required by the department of revenue.

106.9(2) Tax information may be obtained from the Department of Revenue, Hoover State Office Building, Des Moines, Iowa 50319; 1-800-367-3388; www.state.ia.us/tax.