

DELOTROPE REPORT, 91ST IOWA GENERAL ASSEMBLY

## **The casino money around Iowa's prediction markets bill**

SF2470 passed the Senate 45 to 1 and stalled in the House. Casino interests that lobbied on it gave to the committee leaders who moved it, while the platforms it targeted gave those legislators nothing.

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**Bills SF2085 and SF2470 (with related bill SF2289)**

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# The finding

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## Among the groups on this bill, the biggest giver to the legislators who handled it is a casino developer that opposed it.

Cedar Rapids Development Group, which is building the Cedar Crossing casino and registered Against SF2470, gave \$15,000 through its PAC to Dan Dawson, the chair of Senate Ways and Means, who also sat on the subcommittee that moved the bill. Its PAC also gave to the committee's vice chair and ranking member, two of those checks dated January 10, 2026, eleven days before the bill was introduced.

**What the bill does.** The bill, numbered SF2470 emerged from the Senate Ways and Means Committee on March 12, 2026, after its initial number of SF2085 was changed. The bill would force betting platforms such as Kalshi and Polymarket, used to bet on elections, sports, and other events through trading contracts to be licensed in Iowa and taxed on their income generated there under the same regulations as casinos.

**What happened.** The Senate passed SF2470 45 to 1 on March 31. The lone no vote was Sen. Doug Campbell. In the House, the first subcommittee (Siegrist, Hora, Wessel-Kroeschell) met April 15 and tabled it. Eight days later the bill went to a new subcommittee (Craig Johnson, Lundgren, Wessel-Kroeschell), which recommended passage April 27. It then stalled. The House Ways and Means chair said the holdup was "what federal law says." Kalshi had already sued Iowa officials in federal court.

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**45 to 1**

Senate vote on SF2470

**\$15,000**

Cedar Rapids Development Group PAC to the Senate Ways and Means chair, 2023 to 2025

**\$0**

from Kalshi, Polymarket's company or Crypto.com to any legislator who handled the bill

**12**

Iowa Gaming Association board seats held by five groups on the bill

## Top Level Takeaways

**Casinos lobbied strong.** Two casino PACs, Cedar Rapids Development Group's and Boyd Gaming's Diamond Jo PAC, gave a combined \$32,250 to the Ways and Means leaders and subcommittee members who handled the bill. Caesars' PAC gave \$500 to a member of the House subcommittee that tabled it.

**Casinos did not act uniformly.** Caesars Casino registered For. Elite Casino Resorts and Cedar Rapids Development Group registered Against. Boyd, Penn and Prairie Meadows stayed Undecided. Their trade group, the Iowa Gaming Association, registered Undecided, and its board holds members from all three positions.

**The response was Federal.** Kalshi, Blockratize (Polymarket) and Crypto.com hired three unconnected Iowa lobbyists and refrained from legislator donations. Six weeks before SF2085 was introduced, Kalshi and Crypto.com co-founded the Coalition for Prediction Markets, a national group built to prevent state legislature from enacting prediction market regulations. Polymarket is not a member.

## The legislators

These are the legislators who handled SF2085 and SF2470, from the bill history and the Senate Journal.

### Senate

| Name                | Role on this bill                                          | Party |
|---------------------|------------------------------------------------------------|-------|
| Dan Dawson          | Senate Ways and Means chair and SF2085 subcommittee member | R     |
| Herman C. Quirmbach | SF2085 subcommittee                                        | D     |
| Jeff Taylor         | SF2085 subcommittee                                        | R     |
| Kerry Gruenhagen    | Senate Ways and Means vice chair                           | R     |
| Tony Bisignano      | Senate Ways and Means ranking member                       | D     |
| Doug Campbell       | The only no vote on March 31 (District 30)                 | R     |

### House

| Name                                 | Role on this bill                                 | Party |
|--------------------------------------|---------------------------------------------------|-------|
| Brent Siegrist (District 19)         | First subcommittee, tabled the bill April 15      | R     |
| Heather Hora (District 92)           | First subcommittee                                | R     |
| Beth Wessel-Kroeschell (District 49) | Both subcommittees                                | D     |
| Craig P. Johnson (District 67)       | Second subcommittee, recommended passage April 27 | R     |
| Shannon Lundgren (District 65)       | Second subcommittee                               | R     |
| Carter F. Nordman (District 47)      | House Ways and Means chair                        | R     |

Four senators were absent for the floor vote: Garrett, Rowley, Wahls and Westrich.

# The money to the legislators

Contributions to each legislator's campaign committee from January 2023 through the latest filings, from the Iowa Ethics and Campaign Disclosure Board. Only groups on this bill and gaming or racing PACs are listed.

| Contributor                         | Recipient        | Total    | Dates                                                      |
|-------------------------------------|------------------|----------|------------------------------------------------------------|
| Cedar Rapids Development Group PAC  | Dan Dawson       | \$15,000 | Nov 2023 (\$4,000), Oct 2024 (\$5,000), Jan 2025 (\$6,000) |
| Cedar Rapids Development Group PAC  | Tony Bisignano   | \$3,500  | 4 contributions, Jan 2024 to Jan 10, 2026                  |
| Cedar Rapids Development Group PAC  | Kerry Gruenhagen | \$2,500  | Jan 10, 2026                                               |
| Cedar Rapids Development Group PAC  | Shannon Lundgren | \$1,500  | Jan 2024                                                   |
| Boyd Gaming Diamond Jo Employee PAC | Dan Dawson       | \$5,500  | Nov 2023, Sept 2024, Dec 2025                              |
| Boyd Gaming Diamond Jo Employee PAC | Shannon Lundgren | \$2,000  | Jan 2024, Oct 2024                                         |
| Boyd Gaming Diamond Jo Employee PAC | Tony Bisignano   | \$1,250  | 3 contributions, Dec 2023 to Dec 2025                      |
| Boyd Gaming Diamond Jo Employee PAC | Carter Nordman   | \$1,000  | Dec 2025                                                   |
| Caesars Entertainment PAC           | Brent Siegrist   | \$500    | Oct 2024                                                   |

***Racing PACs (not registered on this bill).*** Citizens for Preservation of Racing gave Dawson \$3,000, Hora \$2,250 and Nordman \$1,000. The Iowa Harness Horsemen's Association PAC gave between \$150 and \$650 each to Dawson, Siegrist, Hora, Lundgren and Nordman.

Nothing from Kalshi, Blockratize, Crypto.com, Churchill Downs, the Iowa Gaming Association, Prairie Meadows, Elite Casino Resorts, Penn or Wild Rose to any of these committees under those names. Quirnbach, Taylor and Wessel-Kroeschell received nothing from any group on the bill.

***Dates are when the contribution was recorded. Iowa sessions begin in January, and the bill was introduced January 21, 2026. This report does not suggest any contribution was improper.***

# The cast

Fourteen private organizations declared on SF2085 or SF2470. The Iowa Department of Inspections, Appeals, and Licensing, the Board of Regents and the City of Cedar Rapids also declared. They are left out of the cast and the map because they are government bodies.

## For

| Organization                     | What it is                             | Position                 | Note                                                                                                                                                                    |
|----------------------------------|----------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Caesars Enterprise Services, LLC | Public company (Caesars Entertainment) | For on SF2085 and SF2470 | Operates 4 of Iowa Gaming Association's 19 member casinos and holds 4 IGA board seats. Its Harrah's Council Bluffs property gave Iowa West Foundation \$75,000 in 2024. |

## Undecided

| Organization                                          | What it is                                  | Position               | Note                                                                                                                                                    |
|-------------------------------------------------------|---------------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| Iowa Gaming Association                               | 501(c)(6) trade association, EIN 42-1456072 | Undecided on both      | Represents Iowa's 19 licensed commercial casinos. Its 2024 filing shows \$422,844 in member dues and \$81,149 spent on lobbying and political activity. |
| Prairie Meadows Racetrack and Casino                  | 501(c)(4), EIN 42-1244913                   | Undecided on both      | Prairie Meadows is a nonprofit, and its profits go to Polk County community grants. Its CEO holds an IGA board seat.                                    |
| Iowa West Racing Association                          | Iowa nonprofit license holder               | Undecided on both      | Holds the Horseshoe Council Bluffs license and sponsors the licenses for Harrah's and Ameristar. Its sole beneficiary is Iowa West Foundation.          |
| Penn Entertainment / Ameristar                        | Public company                              | Undecided on both      | Ameristar Council Bluffs operates under IWRA's license sponsorship. Holds 1 IGA board seat.                                                             |
| Boyd Gaming (Diamond Jo Dubuque and Diamond Jo Worth) | Public company                              | Undecided on both      | 2 IGA board seats, one of them Vice Chair.                                                                                                              |
| Cedar Rapids Metro Economic Alliance                  | 501(c)(6), EIN 42-0172900                   | Undecided on both      | Regional chamber style economic development group.                                                                                                      |
| Iowa Catholic Conference                              | Public policy arm of the Iowa bishops       | Undecided, SF2470 only | No Form 990 on file, likely because church bodies are exempt from filing.                                                                               |

## Against

| Organization                       | What it is      | Position                               | Note                                                                                                                                                                                                                      |
|------------------------------------|-----------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kalshi Inc.                        | Private company | Against on both                        | Suing Iowa officials in federal court over this exact question. Founding member of the Coalition for Prediction Markets.                                                                                                  |
| Blockratize Inc. (Polymarket)      | Private company | Against on both                        | Not a member of the Coalition for Prediction Markets.                                                                                                                                                                     |
| Crypto.com                         | Private company | Against, SF2470 only                   | Founding member of the Coalition for Prediction Markets.                                                                                                                                                                  |
| Elite Casino Resorts, LLC          | Private company | Undecided on SF2085, Against on SF2470 | The only organization to change position between bill numbers. 4 IGA board seats.                                                                                                                                         |
| Cedar Rapids Development Group LLC | Private company | Against on both                        | The developer of Cedar Crossing Casino, a \$275 million project that cleared its last legal hurdle in mid 2025. Its PAC is the largest giver to the legislators who handled this bill among groups that registered on it. |
| Churchill Downs Incorporated       | Public company  | Against, SF2470 only                   | No sourced connection to anyone else in the cast.                                                                                                                                                                         |

# Board seats and licenses

This section covers who sits on whose board and who holds whose casino license.

## The Iowa Gaming Association board

IGA's own website lists its board of directors by name and property. Checked against each parent company's own property listings, 15 of those seats trace to operators on this map.

| Parent company          | Position on SF2470 | IGA seats | Properties                                                                                                                                                        |
|-------------------------|--------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Caesars Entertainment   | For                | 4         | Isle Casino Bettendorf (Chair: Nancy Ballenger), Harrah's and Horseshoe Council Bluffs (Thomas Roberts, Janae Sternberg), Isle Casino Hotel Waterloo (Chad Moine) |
| Elite Casino Resorts    | Against            | 4         | Riverside (Treasurer), Grand Falls, Rhythm City, Great River                                                                                                      |
| Wild Rose Entertainment | No declaration     | 3         | Wild Rose Jefferson (Secretary), Emmetsburg, Clinton                                                                                                              |
| Boyd Gaming             | Undecided          | 2         | Diamond Jo Worth (Vice Chair: Scott Smith), Diamond Jo Dubuque (Wendy Runde)                                                                                      |
| Penn Entertainment      | Undecided          | 1         | Ameristar Council Bluffs (Paul Czak)                                                                                                                              |
| Prairie Meadows         | Undecided          | 1         | Prairie Meadows (President and CEO Brian Ohorilko)                                                                                                                |

IGA's officers come from operators that took different positions. Chair Nancy Ballenger represents a Caesars property, and Caesars is the only operator registered For. The treasurer represents Elite, which moved to Against, and Vice Chair Scott Smith represents Boyd, which stayed Undecided.

Wild Rose Entertainment shows up only through these board seats. It holds three and never declared on either bill.

Prairie Meadows also shared an officer with IGA in 2024. IGA's 2024 Form 990 lists Michele Wilkie as a director, and Prairie Meadows' 2024 Form 990 lists her as its Executive Vice President (\$585,561 in reportable compensation plus \$66,145 in other pay). IGA's current website lists CEO Brian Ohorilko in that seat, so the Wilkie link applies to tax year 2024.

## Nonprofit license holders

Iowa requires a nonprofit to hold or sponsor every casino license in the state, and two of them registered on this bill.

Iowa West Racing Association holds the license for Horseshoe Council Bluffs. It also sponsors the licenses for Harrah's Council Bluffs (Caesars) and Ameristar (Penn), and both pay IWRA license fees. IWRA's sole beneficiary is Iowa West Foundation, a 501(c)(3) that has granted more than \$550 million in southwest Iowa and eastern Nebraska since the 1999 and 2004 Bluffs Run deals.

Prairie Meadows works the same way in Polk County, where the casino itself is a 501(c)(4). Its Schedule O says Polk County appoints 4 of its 13 board members. The Greater Des Moines Partnership, the Polk Des Moines Taxpayers Association and the South Central Iowa Federation of Labor get 1 seat each, and the Partnership also has 2 non voting consultant seats.

## **IWRA's license money goes to a community foundation's grants rather than to shareholders.**

### **The prediction market platforms**

Kalshi (lobbyists Emily Piper and Logan Shine, Shine Strategies), Blockratize (Jake Ketzner) and Crypto.com (Matt Eide, Clair Lewis and Kate Walton, Eide Walton) each hired a separate lobbying firm. None shares a firm or an individual with the others, and no prediction market or crypto trade group registered on either bill.

## **The organizations' own money**

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### **Iowa Gaming Association**

IGA's mission is to promote members' interests "primarily through educational, public relations, and legislative activities." It is funded almost entirely by member dues, \$422,844 in 2024, and its Schedule C reports \$81,149 in nondeductible lobbying and political expenditures that year, about 19 cents of every dues dollar. It paid \$0 to outside lobbying firms. IGA doesn't have to file a public Schedule B, so how much each member pays is unknown.

### **Iowa West Foundation**

The foundation's 2024 Form 990-PF Schedule B lists two contributors. Iowa West Racing Association gave \$7,400,000. Harrah's Council Bluffs Casino and Hotel, a Caesars property, gave \$75,000 directly on top of the license fees it pays IWRA. Part XV shows \$15,877,150 in grants paid in 2024 and \$21,335,845 approved for future payment, mostly to schools, fire departments, housing groups and social service nonprofits around Council Bluffs. None of the recipients connects to anyone on this bill.

### **Prairie Meadows**

Prairie Meadows reports \$2.53 billion in gross revenue for 2024 against \$2.51 billion in expenses, which reflects betting volume passing through the books. Net income was \$22.97 million. All 409 recipients on its Schedule I were checked, and none connects to anyone on this bill. A campaign finance search returned 14 contributions from the Prairie Meadows Horsemen's Account between 2006 and 2012, which went to two horse racing committees.

### **Sports Betting Alliance**

Sports Betting Alliance (501(c)(6), EIN 87-4117395) registered "For" on the sweepstakes bill SF2289. Its 2024 Schedule C itemizes \$3,793,045 paid to roughly 430 political organizations in about 30 states. Out of all of the orgs, none are Iowa based.

# How to read the map

Every box is a group that registered on SF2470, with its lobbyists. The casinos are on the left, and the platforms the bill targeted are on the right. The casinos all connect through the Iowa Gaming Association's board, and the yellow is money. The platforms only connect through a national coalition and the legislators whose campaign committees were searched

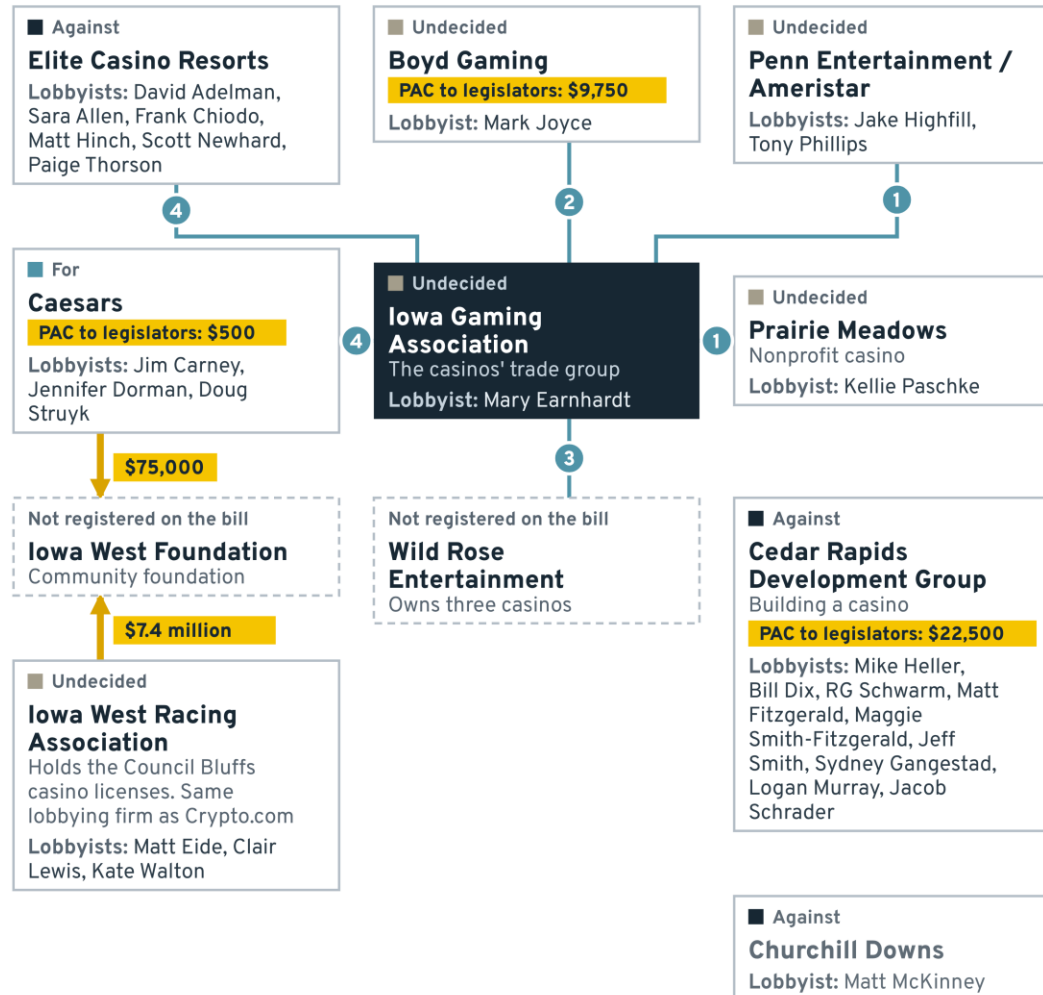
| Tie on the map                                               | What the document shows                                                                   | Source                                                            |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Caesars to Iowa Gaming Association                           | 4 board seats (Bettendorf, Council Bluffs x2, Waterloo)                                   | iowagaming.org board and properties pages, checked September 2026 |
| Elite Casino Resorts to IGA                                  | 4 board seats                                                                             | iowagaming.org and elitecasinoresorts.com properties page         |
| Wild Rose Entertainment to IGA                               | 3 board seats                                                                             | iowagaming.org and casinocity.com owner pages                     |
| Boyd Gaming to IGA                                           | 2 board seats                                                                             | iowagaming.org and boydgaming.com iowa locations                  |
| Penn Entertainment to IGA                                    | 1 board seat                                                                              | iowagaming.org                                                    |
| Prairie Meadows to IGA                                       | 1 board seat, and shared officer Michele Wilkie in 2024                                   | iowagaming.org and both organizations' 2024 Form 990              |
| Iowa West Racing Association to Iowa West Foundation         | \$7,400,000, 2024                                                                         | Iowa West Foundation Form 990-PF, Schedule B                      |
| Caesars (Harrah's Council Bluffs) to Iowa West Foundation    | \$75,000, 2024                                                                            | Same Schedule B                                                   |
| Kalshi and Crypto.com to Coalition for Prediction Markets    | Founding members, December 11, 2025                                                       | Coalition launch release, PR Newswire                             |
| PAC tags on Cedar Rapids Development Group, Boyd and Caesars | \$22,500, \$9,750 and \$500 to the legislators who handled the bill, Jan 2023 to Jan 2026 | Iowa Ethics and Campaign Disclosure Board, checked October 2026   |
| Lobbyists on every card                                      | Names from the SF2470 declarations                                                        | legis.iowa.gov lobbyist declarations, pulled October 6, 2026      |

*Crypto.com and Iowa West Racing Association share a lobbying firm (Eide Walton, 47 clients), noted on both cards and not drawn as a tie. Iowa West Racing Association's license sponsorships and Prairie Meadows' Greater Des Moines Partnership seats are described in the board seats and licenses section. Blockratize, Churchill Downs, Cedar Rapids Metro Economic Alliance and Iowa Catholic Conference have no sourced tie to anyone else in the cast.*

# The map

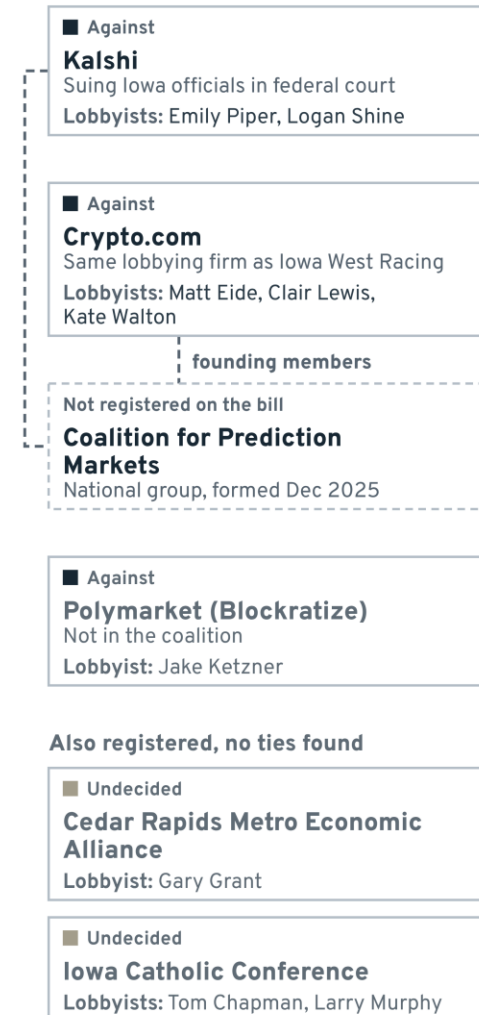
## The casino side

Connected through the Iowa Gaming Association's board



## The platform side

Only connected through a national coalition



— Money, arrow shows who paid    4 Board seats held    --- Membership    - - - Not registered on the bill

Drawn with a Python script. All data is scraped or accessed via public record.

# Related bill SF2289

SF2289, moving the same session, targets sweepstakes casino apps like VGW's Chumba Casino and LuckyLand Slots, which offer casino style games through a virtual currency structure without a gambling license. Most of the same groups declared on it. Iowa's licensed operators registered For or Undecided on the crackdown. VGW, the company being targeted, is Against, the role Kalshi and Blockratize play on SF2470.

Sports Betting Alliance, a national sportsbook group, registered For. Elite is For on SF2289 and Against on SF2470.

| Organization                   | SF2470       | SF2289              |
|--------------------------------|--------------|---------------------|
| Elite Casino Resorts           | Against      | For                 |
| Cedar Rapids Development Group | Against      | For                 |
| Churchill Downs                | Against      | For                 |
| Caesars                        | For          | Undecided, then For |
| Boyd Gaming                    | Undecided    | For                 |
| Penn Entertainment / Ameristar | Undecided    | For                 |
| Kalshi                         | Against      | Against             |
| Blockratize                    | Against      | Against             |
| VGW                            | not declared | Against             |
| Sports Betting Alliance        | not declared | For                 |

# The record

SF2085 (LSB 5288XS) drew 25 declarations from January 21 to March 12, 2026, when committee renumbered it SF2470. SF2470 (LSB 5288SV) drew 45 declarations from March 12 to April 15. Crypto.com, Iowa Catholic Conference and Churchill Downs declared only on SF2470. Elite Casino Resorts is the only client that changed position between bill numbers.

# The Unsolved

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- Doug Campbell and Craig Johnson's campaign committees were not searched yet.
- Contributions were checked from January 2023 forward, and only to the twelve legislators listed. Giving to other legislators, to leadership or to party committees was not checked.
- Contributions from individual lobbyists or company executives were not checked. Only PACs and organizations were.
- No document explains why the House subcommittee was reassigned or why the bill stalled after April 27, beyond the Ways and Means chair's public comment.
- Caesars' reason is sourced to its CEO's national comments, not to anything filed in Iowa.
- How much each member pays IGA in dues is not public.
- Four IGA board seats were not traced to a parent company: Bally's Marquette, Hard Rock Sioux City, Lakeside Osceola and Q Casino Dubuque.
- The Coalition for Prediction Markets did not register in Iowa and no Iowa spending by it was found.
- Iowa Catholic Conference has no Form 990, most likely because church bodies are exempt from filing.
- Iowa West Racing Association isn't a separate 990 filer. Its structure is sourced to Iowa West Foundation's own history page.
- Whether the platforms share investors or board members was not pulled.
- VGW's business model is described from public reporting.

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*Nothing in this report suggests any contribution or relationship was improper. It shows what the public record says.*