

02-695 FITZGERALD v. RACING ASSOCIATION OF CENTRAL IOWA

Ruling below: Supreme Court of Iowa, 648 N.W.2d 555.

QUESTION PRESENTED FOR REVIEW

Can the State of Iowa tax the revenue from slot machines at parimutuel racetracks and the revenue from all casino games on riverboats, including slot machines, at different rates without violating the Equal Protection Clause?

CERT. GRANTED: 1/17/03
Expedited briefing schedule.