

CHAPTER 1091

AGRICULTURAL EXTENSION DISTRICTS

S. F. 1097

AN ACT relating to county agricultural extension districts.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section one hundred seventy-six A point ten
 2 (176A.10), Code 1966, is hereby amended as follows:
 3 1. By inserting in line fourteen (14) after the word "valuation"
 4 the words ", except in districts having a population of less than forty
 5 thousand the tax levied shall not exceed three-fourths mill".
 6 2. By striking from line seventeen (17) the word "thirty" and in-
 7 serting in lieu thereof the word "forty".
 8 3. By striking from line eighteen (18) the word "fifty-five" and in-
 9 serting in lieu thereof the word "fifty".
 10 4. By striking from line nineteen (19) the word "twenty-five" and
 11 inserting in lieu thereof the word "thirty-three".
 12 5. By striking from lines twenty-one (21) and twenty-two (22) the
 13 words "of twenty thousand but not more than fifty-five" and inserting
 14 in lieu thereof the words "under fifty".
 15 6. By striking from lines twenty-two (22) through twenty-five
 16 (25), inclusive, the words "in excess of seventeen thousand five hun-
 17 dred dollars in districts having a population of not more than twenty
 18 thousand,".

Approved March 4, 1970.

CHAPTER 1092

EXCISE TAX ON CATTLE

H. F. 1233

AN ACT relating to the levy of an excise tax on cattle and veal calves sold for slaughter, and the collection and distribution of such taxes.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Chapter one hundred eighty-one (181), Code 1966, is hereby
 2 amended by adding thereto the following new sections:
 3 SECTION 1. As used in this chapter, unless the context requires
 4 otherwise:
 5 1. "First purchaser" means any person who buys cattle or veal
 6 calves for slaughter, in the first instance.
 7 2. "Producer" means every person who raises cattle or veal calves
 8 for slaughter or who feeds cattle or veal calves for slaughter or both.
 9 3. For the purposes of this Act, "executive committee" means two
 10 members appointed by the Iowa beef cattle producers association, two
 11 members appointed by the Iowa livestock feeders association, the sec-
 12 retary of agriculture, the dean of the college of agriculture of the
 Iowa state university of science and technology, and a member of the
 faculty of Iowa state university of science and technology engaged in