

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

13 the teaching of animal husbandry designated by the dean of the col-  
14 lege of agriculture.

1 SEC. 2. The executive committee shall engage in research and  
2 education programs directed toward better and more efficient produc-  
3 tion, marketing, and utilization of cattle and veal calves and products  
4 made therefrom; provide methods and means including, but not lim-  
5 ited to, public relations and other promotion techniques for the main-  
6 tenance of present markets; make donations to nonprofit organizations  
7 working toward the purposes of this section; assist in development of  
8 new or larger markets both domestic and foreign for cattle and veal  
9 calves and products made therefrom.

1 SEC. 3. The executive committee shall have power to authorize  
2 its agents to enter at a reasonable time upon the premises of any  
3 purchaser charged by this chapter with remitting to the committee the  
4 excise tax, and to cause to be examined by such agent or agents, all  
5 books, records, documents, and other instruments bearing upon the  
6 amount of such excise tax; provided however, that the executive com-  
7 mittee must first have reasonable grounds to believe that all such  
8 excise taxes have not been remitted or fully accounted for, as herein  
9 provided.

10 The executive committee is authorized to enter into arrangements  
11 with persons purchasing cattle and veal calves for slaughter outside  
12 of Iowa on the basis provided in Section 4 hereof, for remitting the  
13 excise tax by such buyers.

1 SEC. 4. No excise tax shall be assessed or collected under the pro-  
2 visions of this Act until the secretary of agriculture finds that the  
3 assessment has been assented to by referendum vote. The secretary,  
4 upon the request of any fifty beef producers, shall conduct an initial  
5 referendum by written ballot to determine such assent, after giving  
6 due notice of intention to conduct the referendum.

7 Notice of any referendum on the question of whether to initiate  
8 or extend an excise tax shall be given by publication for a period of  
9 not less than five days in a newspaper of general circulation in the  
10 state and in such other newspapers as the secretary may prescribe.  
11 No referendum shall be commenced prior to five days after the last day  
12 of the period of publication. The notice of referendum shall set forth  
13 the period and voting places for the referendum, and the amount of the  
14 excise tax to be collected if the referendum is favorable.

1 SEC. 5. Each producer, upon signing a statement certifying that  
2 he is a bona fide producer, as defined in this Act, shall be entitled to  
3 one vote. At the close of the referendum period, the secretary of  
4 agriculture shall count and tabulate the ballots filed during the ref-  
5 erendum period. If the secretary finds that a majority of the total  
6 number of producers voting favor the assessment, the excise tax pro-  
7 vided in this Act shall be assessed and levied within ninety days.

8 The ballots shall constitute complete and conclusive evidence for  
9 use in any finding made by the secretary under the provisions of this  
10 Act. The secretary may prescribe additional procedures as necessary  
11 to conduct a referendum.

12 Any assessment adopted following the initial referendum shall be-

13 come of no force or effect four years after its adoption, unless it is  
14 extended for additional periods of four years by another referendum.  
15 Ninety days prior to termination of the initial assessment period or  
16 any extension period, the secretary shall cause notice to be published  
17 in accordance with section four (4) of this Act, and a referendum on  
18 the question of whether the excise tax should be extended for an ad-  
19 ditional four-year period shall be conducted. If the secretary finds  
20 that a majority of the total number of producers voting favor the  
21 assessment, the excise tax shall continue to be levied for an additional  
22 four years from the ending date of the preceding four-year period.  
23 In the event of the failure of the initial referendum, a second  
24 initial referendum may be called by producers within one hundred  
25 eighty days after the secretary's determination on the first referen-  
26 dum. In the event of failure of the second initial referendum to pass,  
27 no further referendums shall be conducted.

1 SEC. 6. Upon determination by the secretary of agriculture that  
2 assent to assessment has been given, there shall be assessed and levied  
3 an excise tax of ten cents per head on all beef cattle and five cents  
4 per head on all veal calves sold for slaughter. The tax shall be due  
5 at or before the time animals are first sold for purposes of slaughter,  
6 and shall be paid at a time the council may, by rule or regulation,  
7 prescribe, but not later than the last day of the month following the  
8 end of the prior reporting period in which animals are sold.

9 The tax shall be assessed and levied on any person selling beef cat-  
10 tle or veal calves for slaughter, at the time of delivery of the animals  
11 for sale, and shall be deducted by the first purchaser from the price  
12 paid to the seller. The first purchaser, at the time of sale, shall make  
13 and deliver to the producer separate invoices for each purchase,  
14 showing the name and address of the producer and the first purchaser,  
15 the number and kind of animals sold, and the date of sale.

1 SEC. 7. Any person from whom the excise tax herein is collected  
2 may, by written application filed with the executive committee within  
3 sixty days after its collection from him, have said amount remitted to  
4 him by the executive committee. The executive committee shall fur-  
5 nish uniform application for refund forms and envelopes properly ad-  
6 dressed to the executive committee to each purchaser charged by this  
7 chapter with remitting the excise tax in sufficient number to make  
8 said refund forms and envelopes readily available to all producers. A  
9 purchaser charged by this chapter with remitting the excise tax shall  
10 display said application for refund forms and envelopes in a prominent  
11 position in its place of business and make the same readily available  
12 to all producers.

1 SEC. 8. All excise taxes imposed and levied under this chapter  
2 shall be paid to and collected by the executive committee and deposited  
3 with the treasurer of state in a separate cattle and veal calf fund  
4 which is hereby created. From the moneys collected in accordance  
5 with the provisions of this Act, the executive committee shall first pay  
6 the costs of referendums held pursuant hereto; the costs of collection  
7 of such excise tax, the expenses of its agents and expenses of officers  
8 provided for in section one hundred eighty-one point five (181.5) of  
9 the Code. At least thirty percent of the funds remaining thereafter

10 shall be remitted to the national livestock and meat board and the beef  
11 industry council thereof, and at least ten percent of the remaining  
12 funds shall be remitted to the Iowa beef cattle producers association  
13 in such proportions as the committee may determine, for use by them  
14 in a manner not inconsistent with Section 2 of this Act. The remain-  
15 ing moneys received, with approval of a majority of the executive  
16 committee, shall be expended as found necessary to carry out the pro-  
17 visions and purposes of this Act. The cattle and veal calf fund shall  
18 be subject at all times to warrants by the state comptroller, drawn  
19 upon the written requisition of the chairman of the executive commit-  
20 tee and attested to by its secretary, for the payment of all expendi-  
21 tures of the committee, which shall, at no time, exceed the amount  
22 deposited to the credit of such fund.

1 SEC. 9. Ninety (90) days prior to the termination of the initial  
2 assessment period provided for herein, or any extension thereof, the  
3 secretary of agriculture shall cause notice to be published in accord-  
4 ance herewith of a referendum to be conducted on the question of  
5 whether the excise tax provided for herein should be extended for an  
6 additional four-year period.

7 Notice of any such referendum shall be given by the secretary by  
8 publishing the same for a period of not less than five (5) days in a  
9 newspaper of general circulation in the state and in such other news-  
10 papers as the secretary may prescribe. The notice of referendum  
11 shall set forth the period for voting and the voting places for the  
12 referendum and the amount of the deduction pursuant to Section 6 of  
13 this Act. No referendum shall be commenced prior to five days after  
14 the last day of such period of publication.

1 SEC. 10. Each producer upon signing a statement certifying that  
2 he is a bona fide producer, as defined in this Act, shall be entitled to  
3 one vote. At the close of the referendum period, the secretary shall  
4 count and tabulate the ballots filed during the referendum period.  
5 If from such tabulation the secretary finds that a majority of the  
6 total number of producers voting favor the assessment, the excise  
7 tax provided for in Section 4 shall be levied and imposed for an addi-  
8 tional four years from the end of the previous taxing period.

9 The ballots thus cast shall constitute complete and conclusive evi-  
10 dence for use in any finding made by the secretary under the pro-  
11 visions of this Act. The secretary may prescribe such additional pro-  
12 cedures as may be necessary to conduct a referendum.

13 No assessment levied pursuant to this chapter shall continue after  
14 forty-eight months from its initiation, unless it is extended for ad-  
15 ditional periods of four years by referendum.

16 In the event of the failure of any referendum provided for herein  
17 to pass, a subsequent referendum may be called by the secretary upon  
18 petition to him therefor by at least one hundred producers within one  
19 hundred eighty days after the secretary's determination that the prior  
20 referendum has failed. In the event of failure to make such petition  
21 within said period, or, the second consecutive failure of a referendum  
22 to pass, no further referendum shall be conducted and the levy and  
23 assessment herein created shall terminate and be of no further force  
24 or effect.

1 SEC. 11. If any extension referendum fails to carry, moneys re-  
 2 maining in the cattle and veal calf fund shall continue to be expended  
 3 in accordance with the provisions of this Act until exhausted.

1 SEC. 12. Every producer, even though not a member thereof, shall  
 2 be entitled to vote in elections of persons to be directors of the Iowa  
 3 beef cattle producers association in the same manner as if he were a  
 4 member. Directors thus elected, shall elect from their number the  
 5 officers referred to in section one hundred eighty-one point one (181.1)  
 6 of the Code.

1 SEC. 13. All rules and regulations of the executive committee  
 2 heretofore or hereinafter promulgated shall be subject to the provi-  
 3 sions of chapter seventeen A (17A) of the Code.

1 SEC. 14. Any person who shall violate or assist in the violation of  
 2 any of the provisions of this Act shall be deemed guilty of a misde-  
 3 meanor.

Approved May 5, 1970.

## CHAPTER 1093

### BRANDING OF LIVESTOCK

S. F. 1163

AN ACT relating to the marking and branding of livestock.

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

1 SECTION 1. Chapter one hundred seventy-six (176), section four  
 2 (4), Acts of the Sixty-second General Assembly, amending section  
 3 one hundred eighty-seven point ten (187.10), Code 1966, is hereby  
 4 amended as follows:

5 1. By striking from lines five (5) and six (6) the words "a disinter-  
 6 ested veterinarian" and inserting in lieu thereof the words "an author-  
 7 ized person".

8 2. By striking from line seven (7) the words "the veterinarian's"  
 9 and inserting in lieu thereof the word "such".

10 3. By striking from lines eight (8) and nine (9) the words "which  
 11 cost shall be limited to ten (10) dollars per trip".

1 SEC. 2. Section one hundred eighty-seven point thirteen (187.13),  
 2 Code 1966, is hereby amended by inserting in line five (5) after the  
 3 period the following:

4 "It shall be the duty of the secretary to notify every owner of a  
 5 brand of record at least thirty days prior to the date of the renewal  
 6 period."

Approved March 20, 1970.