

23 4. This section shall only be printed in the session laws and not  
24 made a permanent part of the Code.

Approved June 16, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes.  
However, see Editor's note, page iii.

## CHAPTER 132

### BEER TAX

S. F. 514

AN ACT to increase the tax on beer.

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

1 SECTION 1. Section one hundred twenty-four point twenty-five  
2 (124.25), unnumbered paragraph one (1), Code 1971, is amended as  
3 follows:

4 In addition to the annual permit fee to be paid by all class "A" per-  
5 mittees, under the provisions of this chapter, there shall be levied  
6 and collected from such permittees on all beer manufactured for sale  
7 or sold in this state at wholesale and on all beer imported into this  
8 state for sale at wholesale and sold in this state at wholesale, a tax  
9 of [three] *four* and [seventy-two] *thirty-four* hundredths dollars for  
10 every barrel containing thirty-one gallons, and at a like rate for any  
11 other quantity or for the fractional part of a barrel. Provided, how-  
12 ever, that no tax shall be levied or collected on beer shipped outside  
13 this state by a class "A" permittee or sold by one class "A" permittee  
14 to another class "A" permittee.

1 SEC. 2. House File one hundred seventy-two (172), section one  
2 hundred thirty-six (136), unnumbered paragraph one (1), Acts of the  
3 Sixty-fourth General Assembly, First Session, is amended as follows:

4 In addition to the annual permit fee to be paid by all class "A"  
5 permittees under the provisions of this Act there shall be levied and  
6 collected from such permittees on all beer manufactured for sale or  
7 sold in this state at wholesale and on all beer imported into this  
8 state for sale at wholesale and sold in this state at wholesale, a tax  
9 of [three] *four* and [seventy-two] *thirty-four* hundredths dollars for  
10 every barrel containing thirty-one gallons, and at a like rate for any  
11 other quantity or for the fractional part of a barrel. However, no  
12 tax shall be levied or collected on beer shipped outside this state by  
13 a class "A" permittee or sold by one class "A" permittee to another  
14 class "A" permittee.

Approved June 30, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes.  
However, see Editor's note, page iii.