

89 didate for public office, either directly or indirectly, or to support any
90 political party.

1 SEC. 8. Section one hundred seventy-nine point twelve (179.12),
2 Code 1973, is repealed.

Approved April 19, 1974

CHAPTER 1154

EXCISE TAX ON BEEF

S. F. 1339

AN ACT to provide for the imposition of an excise tax on the sale of beef cattle and veal calves in lieu of the tax presently collected and to alter the amount of funds allocated to the national livestock and meat board.

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

1 SECTION 1. Section one hundred eighty-one point thirteen (181.13),
2 Code 1973, is amended to read as follows:

3 181.13 **Fund.** All excise taxes imposed and levied under this chap-
4 ter shall be paid to and collected by the executive committee and de-
5 posited with the treasurer of state in a separate cattle and veal calf
6 fund which is hereby created. From the moneys collected in accordance
7 with the provisions of this chapter, the executive committee shall first
8 pay the costs of referendums held pursuant hereto; the costs of collec-
9 tion of such excise tax, the expenses of its agents and expenses of
10 officers provided for in section 181.5. ~~At~~ *Except as otherwise provided*
11 *in section 2 of this Act*, at least thirty percent of the funds remaining
12 thereafter shall be remitted to the national livestock and meat board
13 and the beef industry council thereof, and at least ten percent of the
14 remaining funds shall be remitted to the Iowa beef cattle producers
15 association in such proportions as the committee may determine, for
16 use by them in a manner not inconsistent with section 181.7. The
17 remaining moneys received, with approval of a majority of the execu-
18 tive committee, shall be expended as found necessary to carry out the
19 provisions and purposes of this chapter. The cattle and veal calf fund
20 shall be subject at all times to warrants by the state comptroller,
21 drawn upon the written requisition of the chairman of the executive
22 committee and attested to by its secretary, for the payment of all
23 expenditures of the committee, which shall, at no time, exceed the
24 amount deposited to the credit of such fund.

1 SEC. 2. Chapter one hundred eighty-one (181), Code 1973, is
2 amended by adding the following new section:

3 **NEW SECTION. Additional referendum.** The secretary shall, upon
4 the petition of five hundred producers, conduct an initial referendum
5 to determine whether an excise tax of twenty-five cents per head on all
6 beef cattle and five cents per head on all veal calves sold for slaughter,
7 and ten cents per head on all sales of beef cattle for any other purpose,
8 shall be collected.

9 The initial referendum and subsequent referendums for extension
10 of such excise tax shall be conducted under the provisions of sections
11 one hundred eighty-one point nine (181.9) and one hundred eighty-one
12 point ten (181.10) of the Code, as nearly as may be. Upon determina-
13 tion by the secretary that assent to the assessment has been given,
14 there shall be assessed and levied an excise tax on each sale in the
15 amount provided in this section. The tax shall be due at or before the
16 time the animals are sold and shall be paid at a time prescribed by the
17 council, but not later than the last day of the month following the end
18 of the prior reporting period in which the animals are sold.

19 The tax shall be assessed and levied on any person selling beef cattle
20 or veal calves and shall be deducted by the purchaser from the price
21 paid to the seller. The purchaser, at the time of the sale, shall make
22 and deliver to the seller separate invoices for each sale showing the
23 names and addresses of the seller and the purchaser, the number and
24 kinds of animals sold, whether sold for slaughter or feeding, and the
25 date of sale.

26 On the date of the effective period for the collection of the excise tax
27 provided for in this section, any excise tax being assessed and levied
28 under section one hundred eighty-one point eleven (181.11) of the
29 Code shall terminate during any period for which any excise tax pro-
30 vided for in this section shall be in effect. The provisions of sections
31 one hundred eighty-one point twelve (181.12), one hundred eighty-
32 one point thirteen (181.13), one hundred eighty-one point fourteen
33 (181.14), one hundred eighty-one point fifteen (181.15), and one hun-
34 dred eighty-one point sixteen (181.16) of the Code shall also be appli-
35 cable to the tax provided for in this section, as nearly as may be. Not-
36 withstanding the provisions in section one hundred eighty-one point
37 thirteen (181.13) of the Code to the contrary, at least fifteen percent
38 of the funds collected from an excise tax assessed and levied under the
39 provisions of this section shall be remitted to the national livestock
40 and meat board and the beef industry council thereof, after first pay-
41 ing the costs and expenses referred to in section one hundred eighty-
42 one point thirteen (181.13) of the Code.

1 SEC. 3. Section one hundred eighty-one point six (181.6), subsec-
2 tion three (3), Code 1973, is amended to read as follows:

3 3. For the purposes of this chapter, "executive committee" means
4 two members appointed by the Iowa beef cattle producers association,
5 two members appointed by the Iowa livestock feeders association, *one*
6 *member appointed by the Iowa livestock auction market association,*
7 the secretary of agriculture, the dean of the college of agriculture of the
8 Iowa state university of science and technology, and a member of the
9 faculty of Iowa state university of science and technology engaged in
10 the teaching of animal husbandry designated by the dean of the college
11 of agriculture.

Approved May 29, 1974