

Sec. 3. Section 177A.17, Code 1981, is amended to read as follows:

177A.17 DUTY OF OWNER--ASSESSMENT OF COSTS. ~~Whenever~~ When treatment or destruction of any an agricultural or horticultural plant or product, in field, feedlot, place of assemblage or storage, or elsewhere, or ~~whenever-any~~ when a special type of plowing or any other agricultural or horticultural operation is required under the rules, the owner or person having charge of ~~such the~~ the plants, plant products or places, upon due notice from the state entomologist or ~~his~~ the entomologist's authorized agents, shall take the action required within the time and in the manner designated by ~~such the~~ the notice. ~~In-case~~ If the owner or person in charge ~~shall--refuse--or--neglect~~ refuses or neglects to obey the notice, the secretary of agriculture, or ~~his~~ the secretary's authorized agents, may do what is required, and ~~the--expense thereof~~ the secretary shall assess the expense to the owner after giving ~~him~~ the owner legal notice and a hearing. ~~Provided-that-no~~ No expense other than ~~such-as-is~~ that incidental to normal and usual farm operations shall be so assessed. If the assessment is not paid, the secretary shall certify it to the treasurer of the proper county who shall enter it on the tax books and collect it as ordinary taxes are collected and remit it to the secretary.

~~The--said--secretary--is--hereby--authorized--to--refund--to--the--federal department--of--agriculture--all--moneys--so--assessed--and--collected--which represent--expenditures--made--on--such--premises--by--the--United--States--in accordance-with-the-provisions-of-the-Act-of-Congress-enacted-by--the--sixty-ninth--Congress--approved-February-23--1927--and-entitled--"An-Act-to-provide for-the-eradication-or-control-of-the-European-corn-borer."~~

Approved May 18, 1981

CHAPTER 71
BEEF EXCISE TAX
H. F. 842

AN ACT to provide for increasing the maximum permissible assessment for the Iowa beef excise tax.

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

Section 1. Section 181.12, Code 1981, is amended to read as follows:

181.12 REMISSION OF TAX ON APPLICATION. Any A person from whom the excise tax ~~herein~~ is collected may, by written application filed with the executive committee within sixty days after its collection ~~from-him~~, have ~~said the~~ the amount remitted to ~~him~~ the person by the executive committee. The information that the excise tax is refundable and the address of the executive committee to which application for a refund may be made shall appear on the invoice of sale form supplied by the purchaser to the producer near the area on the form which shows the amount of the excise tax paid. The

executive committee shall furnish uniform application for refund forms and envelopes properly addressed to the executive committee to each purchaser charged by this chapter with remitting the excise tax in sufficient number to make ~~said~~ the refund forms and envelopes readily available to all producers. A purchaser charged by this chapter with remitting the excise tax shall display ~~said~~ the application for refund forms and envelopes in a prominent position in its place of business and make ~~the-same~~ them readily available to all producers.

Sec. 2. Section 181.19, unnumbered paragraph 1, Code 1981, is amended to read as follows:

The secretary shall, upon the petition of five hundred producers, conduct an initial referendum to determine whether an excise tax shall be collected, at a rate established by the executive committee, of ~~twenty-five~~ not to exceed fifty cents per head on all beef cattle sold for slaughter and five not to exceed thirty-five cents per head on all veal calves sold for slaughter, and ~~ten-cents-per-head~~ on all sales of beef cattle for any other purpose, ~~shall be collected.~~

Sec. 3. Chapter 181, Code 1981, is amended by adding the following new section:

NEW SECTION. At any time prior to expiration of the four-year excise tax which commenced December 1, 1978, and upon the petition of five hundred producers, the secretary shall call a special referendum on the question whether an excise tax above the statutory maximums in effect prior to July 1, 1981 shall be collected. The special referendum shall be conducted as provided in this chapter for referendum elections. It shall be conducted in lieu of and shall take the place of the regular four-year extension referendum specified in sections 181.14 and 181.15. If the special referendum is successful, the excise tax provided for in the referendum shall be levied and imposed within ninety days for four years, and the excise tax in existence shall terminate. If the special referendum is unsuccessful, the provisions of section 181.15, fourth unnumbered paragraph, shall apply. This section is repealed effective December 1, 1982.

Approved June 17, 1981