- Sec. 6. Section 422B.1, subsections 1 and 9, 1985 Iowa Acts, Senate File 395, section 89, are amended to read as follows:
- 1. A city or a county may impose by ordinance of the city council or the board of supervisors local option taxes authorized by sections 422B.1 through 422B.11 this chapter, subject to this section.
- 9. Local option taxes authorized to be imposed as provided in sections 422B.1 through 422B.11 this chapter are a local earnings tax, a local sales and services tax, and a local vehicle tax. The rate of the taxes shall be up to four percent in increments of one percent for the earnings tax, and in increments of one dollar per vehicle for a vehicle tax all as set by the governing body of the city or county seeking to impose the earnings tax or as set on the petition seeking to impose the vehicle tax. The rate of a local sales and services tax shall not be more than one percent as set by the governing body.
 - Sec. 7. Section 422B.11, 1985 Iowa Acts, Senate File 395, section 99, is repealed.

Approved May 28, 1985

CHAPTER 199

PORK CHECK-OFF S.F. 581

AN ACT providing for the promotion of the pork industry in this state by creating an Iowa pork producers council, authorizing an assessment on the sale of porcine animals, and imposing penalties.

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

Section 1. NEW SECTION. 182.1 DEFINITIONS.

As used in this chapter:

- 1. "First purchaser" means a person who buys porcine animals from a producer in the first instance.
 - 2. "Porcine animals" means swine raised for slaughter, feeder pigs, or swine seedstock.
- 3. "Producer" means a person engaged in this state in the business of producing and marketing porcine animals in the previous calendar year.
 - 4. "Pork" means porcine animals and all parts of porcine animals.
- 5. "Market development" means research and education programs directed at better and more efficient production, marketing, and utilization of pork; public relations and other promotion techniques for the maintenance of existing markets for pork, including but not limited to contributions to organizations working toward the purposes of this subsection; development of new or larger markets for pork both domestic and foreign, and adoption, prevention, modification, or elimination of trade barriers which bear on the flow of pork in commercial channels.
- 6. "Assessment" means an excise tax on the sale of porcine animals as provided in this chapter.

- 7. "Secretary" means the secretary of agriculture.
- 8. "Iowa pork producers council" or "council" means the body established under section 182.2.

Sec. 2. NEW SECTION. 182.2 IOWA PORK PRODUCERS COUNCIL.

The Iowa pork producers council is established. The council shall consist of the immediate past president and the current president of the Iowa pork producers association, two members appointed by the Iowa pork producers association from its board of directors, and three pork producers appointed by the secretary, one from each of three districts of the state designated by the secretary. The Iowa pork producers association shall nominate three producers from each of these three districts. The secretary, the dean of the college of agriculture of Iowa state university of science and technology, and the state veterinarian, or their designees, shall serve on the council as nonvoting ex officio members.

The immediate past president of the Iowa pork producers association shall serve as chair of the council.

Sec. 3. NEW SECTION. 182.3 TERMS.

The immediate past president and the current president of the Iowa pork producers association shall serve as long as they hold those respective offices. The other voting members shall serve terms of three years; and shall not serve for more than two complete consecutive terms. On the initial council, one voting member shall serve an initial term of one year, two shall serve initial terms of two years, and two shall serve initial terms of three years.

Sec. 4. NEW SECTION. 182.4 VACANCIES.

A vacancy in the office of either the immediate past president or current president of the Iowa pork producers association shall be filled by the president-designate of the Iowa pork producers association. The council shall by appointment fill an unexpired term if a vacancy occurs in any other voting membership.

- Sec. 5. NEW SECTION. 182.5 DUTIES, OBJECTS AND POWERS OF THE COUNCIL. The council shall:
- 1. Aid in the promotion of the pork industry of the state.
- 2. Make an annual report of its proceedings and expenditures to the secretary.
- 3. Elect a secretary and other officers it deems advisable.
- 4. Administer and enforce this chapter, and do and perform all acts and exercise all powers reasonably necessary to effectuate the purposes and requirements of this chapter.
- 5. Hire and discharge employees and professional counsel as necessary, prescribe their duties and powers, and fix their compensation.
- 6. Establish offices, incur expenses, and enter into any contracts or agreements necessary to carry out the purposes of this chapter.
- 7. Report alleged violations of this chapter to the attorney general or appropriate county attorney.
 - 8. Keep accurate books, records, and accounts of all its dealings.
- 9. Receive, administer, disburse and account for, in addition to the funds received from the assessment provided in this chapter, other funds voluntarily contributed to the council for the purpose of promoting the pork industry.

The council may enter into arrangements with persons purchasing Iowa produced pork outside Iowa, for collection of the assessment from such buyers.

The council is a state agency only for the purposes of chapters 21 and 22. Chapter 17A does not apply to the council.

Sec. 6. NEW SECTION. 182.6 ASSESSMENT.

The council shall make an assessment of not less than point zero zero two nor more than point zero zero three of the gross sale price of all porcine animals. The assessment shall be point zero zero two five of the gross sale price of porcine animals until consent to an assessment has been given through the initial referendum referred to in this chapter. After approval of the initial referendum, the rate of assessment shall be determined by the council. The assessment shall be made at the time of delivery of the animals for sale, and shall be deducted by the first purchaser from the price paid to the producer. The first purchaser, at the time of sale, shall make and deliver to the producer an invoice for each purchase showing the names and addresses of the producer and the first purchaser, the number and kind of animals sold, the date of sale, and the assessment made on the sale.

Assessments shall be paid to the Iowa pork producers council by first purchasers at a time prescribed by the council, but not later than the last day of the month following the month in which the animals were purchased.

Sec. 7. NEW SECTION. 182.7 FUND.

Assessments imposed under this chapter paid to and collected by the Iowa pork producers council shall be deposited in the pork promotion fund which is established in the office of the treasurer of state.

From the moneys collected, the council shall first pay the costs of referendums held pursuant to this chapter. Of the funds remaining at least ten percent shall be remitted to the national livestock and meat board and the pork industry group thereof, at least twenty-five percent shall be remitted to the national pork producers council, and at least fifteen percent shall be remitted to the Iowa pork producers association in the proportion the committee determines, for use by recipients in a manner not inconsistent with market development as defined in section 182.1. Moneys remaining in the fund shall be spent as found necessary by the council to further carry out the provisions and purposes of this chapter.

The pork promotion fund shall be subject at all times to warrants by the state comptroller, drawn upon the written requisition of the chair of the council attested to by its secretary, for payment of expenditures of the council, which shall, at no time, exceed the amount deposited in the fund.

Sec. 8. NEW SECTION. 182.8 REFUND OF ASSESSMENT.

A producer from whom the assessment has been deducted, upon written application filed with the council within thirty days after its collection, shall have that amount refunded by the council. Application forms shall be given by the council to each first purchaser when requested and the first purchaser shall make the applications available to any producer. Each application for a refund by a producer shall have attached a proof of assessment deducted. The proof of assessment deducted shall be in the form of the original purchase invoice by the first purchaser. The council shall have thirty days from the date the application for refund is received to remit the refund to the producer.

Sec. 9. NEW SECTION. 182.9 REFERENDUM.

At a time designated by the council within eighteen months after the effective date of this Act, the secretary shall conduct a referendum under administrative procedures prescribed by the department of agriculture.

Upon signing a statement certifying to the secretary that the person is a bona fide producer as defined in this chapter, each producer is entitled to one vote in each referendum. The secretary shall determine the qualification of producers under this section.

The secretary shall count and tabulate the ballots filed during the referendum within thirty days of the close of the referendum. If from the tabulation the secretary determines that a majority of the total number of producers voting in the referendum favors the assessment, the assessment provided for in the referendum shall be levied. The ballots cast pursuant to this section constitute complete and conclusive evidence for use in determinations made by the secretary under this chapter.

The secretary shall hold subsequent referendums on request of ten percent or more of the number of producers eligible to vote, to determine whether the producers favor the termination or suspension of the assessment. The secretary shall suspend or terminate collection of the assessment within six months after the secretary determines that suspension or termination of the assessment is favored by a majority of the producers voting in the referendum, and shall terminate the assessment in an orderly manner as soon as practicable after the determination.

Sec. 10. NEW SECTION. 182.10 EXPENSES OF MEMBERS.

The members of the council shall receive forty dollars for each day spent on official business of the council, not to exceed six hundred dollars per annum, and their actual necessary expenses, while engaged in council activity.

Sec. 11. NEW SECTION. 182.11 AUDIT.

Moneys collected under authority of this chapter shall be supervised by a certified public accountant employed by the council using generally accepted accounting principles and shall be subject to audit by the auditor of state.

Sec. 12. NEW SECTION. 182.12 EXAMINATION OF BOOKS.

Persons subject to this chapter and first purchasers shall furnish any information needed to enable the council and secretary to carry out the provisions of this chapter. For the purpose of ascertaining the correctness of any information given to the council or the secretary under this chapter, the secretary may examine books, papers, records, copies of tax returns, accounts, correspondence, contracts, or other documents and memoranda the secretary deems relevant which are in the control of any person and which are not otherwise confidential as provided by law. The secretary may hold hearings, take testimony, administer oaths, subpoena witnesses, and issue subpoenas duces tecum in connection with the administration of this chapter.

Sec. 13. NEW SECTION. 182.13 MISDEMEANORS.

A person who violates or assists in the violation of any of the provisions of this chapter is guilty of a simple misdemeanor.

Sec. 14. NEW SECTION. 182.14 INFLUENCING LEGISLATION.

Neither council members nor employees of the council shall attempt in any manner to influence legislation affecting any matters pertaining to the council's activities. No portion of the pork promotion fund shall be used, directly or indirectly, to influence legislation, to support any candidate for public office, or to support any political party.

Sec. 15. Chapter 183, Code 1985, is repealed.

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