

Withdrawn 5/4 (2035)

SENATE FILE 1152

By BLOUIN, KENNEDY, SCHABEN,
TIEDEN, KINLEY, GLUBA, KELLY,
HEYING, RABEDEAUX and POTTER
(Clark of Dubuque)

FILED FEB 14 1974
Senate File 1152
Ways and Means--
Kinley, Chairman
Hill
Lamborn

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing a rebate on the barrel tax for each barrel
2 of beer produced in Iowa by an Iowa-based brewery pro-
3 ducing less than fifty thousand barrels annually, and
4 providing an appropriation therefor.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

1 Section 1. Chapter one hundred twenty-three (123), Code
2 1973, is amended by adding the following new section:

3 NEW SECTION. BARREL TAX REBATE.

4 1. Any class "A" permittee which is an Iowa-based brewery
5 and which produces less than fifty thousand barrels annually
6 is entitled to and may apply for the barrel tax rebate pro-
7 vided in subsection two (2) of this section.

8 2. Upon application a class "A" permittee qualified under
9 subsection one (1) of this section shall receive a rebate
10 of fifty percent of the barrel tax paid by the permittee
11 pursuant to this chapter for each barrel manufactured in this
12 state. The rebate shall not apply to any penalty paid.

13 3. The rebate provided in subsection two (2) of this sec-
14 tion shall be payable after the tenth day of January of the
15 year in which application is received and the amount paid
16 shall consist of the rebate due for manufacture during the
17 preceding calendar year.

18 Sec. 2. The rebate provided by this Act shall apply only
19 to barrel tax paid for beer manufactured after June 30, 1974.

20 Sec. 3. There is appropriated from the general fund of
21 the state not otherwise appropriated, a sum sufficient to
22 pay the barrel tax rebate provided by this Act.

23 EXPLANATION

24 This bill provides for a rebate to breweries based in Iowa
25 having an annual production of less than 50,000 barrels of
26 50% of the barrel tax paid on beer manufactured in Iowa.
27 The rebate is paid on an annual basis and applies only to
28 beer manufactured after June 30, 1974.

29
30
31
32
33
34
35