

Reprinted 7/78

FILED MAR 15 1978

SENATE FILE 2189

BY COMMITTEE ON AGRICULTURE

Passed Senate, Date 3-22-78 (p. 623) Passed House, Date _____

Vote: Ayes 43 Nays 1 Vote: Ayes _____ Nays _____

Approved 5/12/78

*Motion to reconsider 3/23 (p. 642) prevailed 4/5
Repassed Senate 4-5-78 (p. 743)
44-1*

A BILL FOR

- 1 An Act relating to the excise tax on egg sales.
- 2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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SENATE FILE 2189

S-5390

- 1 Amend Senate File 2189 as follows:
- 2 1. Page 1, by striking lines 33 through 35.
- 3 2. Page 2, by striking lines 1 through 6.
- 4 3. Page 3, line 7, by striking the words "in
- 5 equal to any portion of the amount paid" and inserting
- 6 in lieu thereof the words "in the amount paid or any
- 7 portion thereof".

S-5390 FILED *Adopted 4/5 (p. 742)*
MARCH 23, 1978

BY DALE L. TIEDEN

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SENATE FILE 2189

S-5372

- 1 Amend Senate File 2189 as follows:
- 2 1. Page 1, by striking line 35.
- 3 2. Page 2, by striking lines 1 through 6.
- 4 3. Page 3, line 7 by striking the words "in
- 5 equal to any portion of the amount paid" and inserting
- 6 in lieu thereof the word "in the amount paid or any
- 7 portion thereof".

S-5372 FILED *Adopted 3/22 (p. 622)*
MARCH 16, 1978 *Reconsidered 4/5 (p. 742)*

BY DALE L. TIEDEN

1 Section 1. Section one hundred ninety-six A point one
2 (196A.1), subsection two (2), Code 1977, is amended to read
3 as follows:

4 2. "Hatchery man operator" means any person who operates
5 a hatchery licensed under chapter 168 and who is actively
6 engaged in the business of hatching and or selling chickens
7 for commercial purposes.

8 Sec. 2. Section one hundred ninety-six A point five
9 (196A.5), Code 1977, is amended to read as follows:

10 196A.5 COMPOSITION OF COUNCIL. The Iowa egg council
11 established under this chapter shall be composed of four egg
12 producers, one from each district; two egg processors; and
13 one hatchery man operator who shall be appointed pursuant
14 to this chapter. The secretary or his or her representative,
15 the director of the Iowa development commission, and the
16 chairman of the poultry science section of the department
17 of animal science at Iowa State University of science and
18 technology or his or her representative shall serve as ex
19 officio nonvoting members of the council. The council shall
20 annually elect a ~~chairman~~ chairperson from its membership.

21 Sec. 3. Section one hundred ninety-six A point six
22 (196A.6), Code 1977, is amended to read as follows:

23 196A.6 INITIAL APPOINTMENTS. For the initial council
24 the secretary shall notify the Iowa poultry association,
25 incorporated, immediately after passage of the question at
26 the referendum election and the association shall nominate
27 two producers from each district, four processors from the
28 state, and two hatchery men operators from the state to serve
29 on the Iowa egg council. The secretary shall receive the
30 nominations and shall appoint from these nominations members
31 of the initial council within thirty days following passage
32 of the question at the referendum election.

33 Sec. 4. Section one hundred ninety-six A point seven
34 (196A.7), Code 1977, is amended to read as follows:

35 196A.7 NOTICE OF SUBSEQUENT ELECTIONS. Notice of

1 subsequent elections for members of the council shall be given
2 by the council by publication in a newspaper of general
3 circulation in the state and or in any other reasonable manner
4 as may be determined by the council and shall set forth the
5 period of time for voting, voting places, and other information
6 as the council deems necessary.

7 Sec. 5. Section one hundred ninety-six A point eight
8 (196A.8), Code 1977, is amended to read as follows:

9 196A.8 TERMS. The term of office for members of the
10 council shall be four years and no member shall serve more
11 than three consecutive terms. The producers on the initial
12 council shall determine their terms by lot, so that two
13 producers shall serve a two-year term and two producers shall
14 serve a four-year term. The two processors on the initial
15 council shall determine their terms by lot so that one
16 processor shall serve a two-year term and one shall serve
17 a four-year term. The hatchery ~~man~~ operator on the initial
18 council shall serve a two-year term.

19 Sec. 6. Section one hundred ninety-six A point nine
20 (196A.9), unnumbered paragraph two (2), Code 1977, is amended
21 to read as follows:

22 In addition the council shall appoint a nominating committee
23 composed of five processors and five hatchery ~~men~~ operators
24 in the state. The nominating committee shall nominate two
25 processors as candidates for each processor position and two
26 hatchery ~~men~~ operators as candidates for the hatchery ~~man~~
27 operator position on the council.

28 Sec. 7. Section one hundred ninety-six A point seventeen
29 (196A.17), Code 1977, is amended to read as follows:

30 196A.17 EGG FUND. Subject to the provisions of section
31 196A.15, the tax imposed by this chapter shall be remitted
32 by the purchaser to the Iowa egg council not later than thirty
33 days following each calendar quarter ~~following-collection~~
34 ~~of-the-tax~~ during which the tax was collected. Amounts
35 collected from the tax shall be deposited in the office of

1 the treasurer of state in a separate fund to be known as the
2 Iowa egg fund.

3 Sec. 8. Section one hundred ninety-six A point eighteen
4 (196A.18), Code 1977, is amended to read as follows:

5 196A.18 REFUNDS. A producer who has paid the tax may,
6 by application in writing to the council, secure a refund
7 in equal to any portion of the amount paid. The refund shall
8 be payable only when the application shall have been made
9 to the council within sixty days after ~~payment-of-the-tax~~
10 the end of the calendar quarter during which the eggs were
11 sold by the producer. Each application for refund by a

12 producer shall have attached thereto proof of tax paid. The
13 proof of tax paid may be in the form of a duplicate or
14 certified copy of the purchase invoice by the purchaser.

15 Sec. 9. Section one hundred ninety-six A point twenty
16 (196A.20), Code 1977, is amended to read as follows:

17 196A.20 WARRANTS BY COMPTROLLER. The Iowa egg fund shall
18 be subject at all times to warrant by the state comptroller,
19 upon written requisition of the ~~chairman~~ chairperson or
20 treasurer of the council, attested to by the council secretary
21 or executive director.

22 Sec. 10. This Act is effective January 1, 1979.

23 EXPLANATION

24 This bill amends the chapter on the excise tax on egg
25 sales. It allows hatchery operators to participate in the
26 administration of the egg checkoff even if they only sell
27 chickens without hatching them. Notice of the checkoff
28 referendum can be given in any reasonable manner. The bill
29 clarifies the time to pay the tax, to apply for refund and
30 allows producers to request only a partial refund. The council
31 treasurer is authorized to sign requisitions which can be
32 attested to by the council's executive director.

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SENATE FILE 2189

By COMMITTEE ON AGRICULTURE

(AS AMENDED AND PASSED BY THE SENATE APRIL 5, 1978)

Passed Senate, Date 3-22-78 (p. 623) Passed House, Date 5-3-78 (p. 2209)

Vote: Ayes 44 Nays 1 Vote: Ayes 89 Nays 0

Approved 5-12-78

A BILL FOR

1 An Act relating to the excise tax on egg sales.

2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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————— = New Language
by the Senate

* = Language Stricken
by the Senate

1 Section 1. Section one hundred ninety-six A point one
2 (196A.1), subsection two (2), Code 1977, is amended to read
3 as follows:

4 2. "Hatchery man operator" means any person who operates
5 a hatchery licensed under chapter 168 and who is actively
6 engaged in the business of hatching and or selling chickens
7 for commercial purposes.

8 Sec. 2. Section one hundred ninety-six A point five
9 (196A.5), Code 1977, is amended to read as follows:

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11 established under this chapter shall be composed of four egg
12 producers, one from each district; two egg processors, and
13 one hatchery man operator who shall be appointed pursuant
14 to this chapter. The secretary or his or her representative,
15 the director of the Iowa development commission, and the
16 chairman of the poultry science section of the department
17 of animal science at Iowa State University of science and
18 technology or his or her representative shall serve as ex
19 officio nonvoting members of the council. The council shall
20 annually elect a chairman chairperson from its membership.

21 Sec. 3. Section one hundred ninety-six A point six
22 (196A.6), Code 1977, is amended to read as follows:

23 196A.6 INITIAL APPOINTMENTS. For the initial council
24 the secretary shall notify the Iowa poultry association,
25 incorporated, immediately after passage of the question at
26 the referendum election and the association shall nominate
27 two producers from each district, four processors from the
28 state, and two hatchery men operators from the state to serve
29 on the Iowa egg council. The secretary shall receive the
30 nominations and shall appoint from these nominations members
31 of the initial council within thirty days following passage
32 of the question at the referendum election.

* 33 Sec. 4. Section one hundred ninety-six A point eight
34 (196A.8), Code 1977, is amended to read as follows:

35 196A.8 TERMS. The term of office for members of the

* 1 council shall be four years and no member shall serve more
2 than three consecutive terms. The producers on the initial
3 council shall determine their terms by lot, so that two
4 producers shall serve a two-year term and two producers shall
5 serve a four-year term. The two processors on the initial
6 council shall determine their terms by lot so that one
7 processor shall serve a two-year term and one shall serve
8 a four-year term. The hatchery man operator on the initial
9 council shall serve a two-year term.

10 Sec. 5. Section one hundred ninety-six A point nine
11 (196A.9), unnumbered paragraph two (2), Code 1977, is amended
12 to read as follows:

13 In addition the council shall appoint a nominating committee
14 composed of five processors and five hatchery men operators
15 in the state. The nominating committee shall nominate two
16 processors as candidates for each processor position and two
17 hatchery men operators as candidates for the hatchery man
18 operator position on the council.

19 Sec. 6. Section one hundred ninety-six A point seventeen
20 (196A.17), Code 1977, is amended to read as follows:

21 196A.17 EGG FUND. Subject to the provisions of section
22 196A.15, the tax imposed by this chapter shall be remitted
23 by the purchaser to the Iowa egg council not later than thirty
24 days following each calendar quarter ~~following collection~~
25 ~~of the tax~~ during which the tax was collected. Amounts
26 collected from the tax shall be deposited in the office of
27 the treasurer of state in a separate fund to be known as the
28 Iowa egg fund.

29 Sec. 7. Section one hundred ninety-six A point eighteen
30 (196A.18), Code 1977, is amended to read as follows:

31 196A.18 REFUNDS. A producer who has paid the tax may,
32 by application in writing to the council, secure a refund
33 in the amount paid or any portion thereof. The refund shall
34 be payable only when the application shall have been made
35 to the council within sixty days after ~~payment-of-the-tax~~

1 the end of the calendar quarter during which the eggs were
2 sold by the producer. Each application for refund by a
3 producer shall have attached thereto proof of tax paid. The
4 proof of tax paid may be in the form of a duplicate or
5 certified copy of the purchase invoice by the purchaser.

6 Sec. 8. Section one hundred ninety-six A point twenty
7 (196A.20), Code 1977, is amended to read as follows:

8 196A.20 WARRANTS BY COMPTROLLER. The Iowa egg fund shall
9 be subject at all times to warrant by the state comptroller,
10 upon written requisition of the chairman chairperson or
11 treasurer of the council, attested to by the council secretary
12 or executive director.

13 Sec. 9. This Act is effective January 1, 1979.

14 EXPLANATION

15 This bill amends the chapter on the excise tax on egg
16 sales. It allows hatchery operators to participate in the
17 administration of the egg checkoff even if they only sell
18 chickens without hatching them. Notice of the checkoff
19 referendum can be given in any reasonable manner. The bill
20 clarifies the time to pay the tax, to apply for refund and
21 allows producers to request only a partial refund. The council
22 treasurer is authorized to sign requisitions which can be
23 attested to by the council's executive director.

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SF 2189
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SENATE FILE 2189

AN ACT

RELATING TO THE EXCISE TAX ON EGG SALES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section one hundred ninety-six A point one (196A.1), subsection two (2), Code 1977, is amended to read as follows:

2. "Hatchery man operator" means any person who operates a hatchery licensed under chapter 168 and who is actively engaged in the business of hatching and or selling chickens for commercial purposes.

Sec. 2. Section one hundred ninety-six A point five (196A.5), Code 1977, is amended to read as follows:

196A.5 COMPOSITION OF COUNCIL. The Iowa egg council established under this chapter shall be composed of four egg producers, one from each district; two egg processors; and one hatchery man operator who shall be appointed pursuant to this chapter. The secretary or his or her representative, the director of the Iowa development commission, and the chairman of the poultry science section of the department of animal science at Iowa State University of science and technology or his or her representative shall serve as ex officio nonvoting members of the council. The council shall annually elect a chairman chairperson from its membership.

Sec. 3. Section one hundred ninety-six A point six (196A.6), Code 1977, is amended to read as follows:

196A.6 INITIAL APPOINTMENTS. For the initial council the secretary shall notify the Iowa poultry association, incorporated, immediately after passage of the question at the referendum election and the association shall nominate two producers from each district, four processors from the state, and two hatchery man operators from the state to serve

on the Iowa egg council. The secretary shall receive the nominations and shall appoint from these nominations members of the initial council within thirty days following passage of the question at the referendum election.

Sec. 4. Section one hundred ninety-six A point eight (196A.8), Code 1977, is amended to read as follows:

196A.8 TERMS. The term of office for members of the council shall be four years and no member shall serve more than three consecutive terms. The producers on the initial council shall determine their terms by lot, so that two producers shall serve a two-year term and two producers shall serve a four-year term. The two processors on the initial council shall determine their terms by lot so that one processor shall serve a two-year term and one shall serve a four-year term. The hatchery man operator on the initial council shall serve a two-year term.

Sec. 5. Section one hundred ninety-six A point nine (196A.9), unnumbered paragraph two (2), Code 1977, is amended to read as follows:

In addition the council shall appoint a nominating committee composed of five processors and five hatchery man operators in the state. The nominating committee shall nominate two processors as candidates for each processor position and two hatchery man operators as candidates for the hatchery man operator position on the council.

Sec. 6. Section one hundred ninety-six A point seventeen (196A.17), Code 1977, is amended to read as follows:

196A.17 EGG FUND. Subject to the provisions of section 196A.15, the tax imposed by this chapter shall be remitted by the purchaser to the Iowa egg council not later than thirty days following each calendar quarter ~~following collection of the tax~~ during which the tax was collected. Amounts collected from the tax shall be deposited in the office of the treasurer of state in a separate fund to be known as the Iowa egg fund.

Sec. 7. Section one hundred ninety-six A point eighteen (196A.18), Code 1977, is amended to read as follows:

196A.18 REFUNDS. A producer who has paid the tax may, by application in writing to the council, secure a refund in the amount paid or any portion thereof. The refund shall be payable only when the application shall have been made to the council within sixty days after ~~payment-of-the-tax~~ the end of the calendar quarter during which the eggs were sold by the producer. Each application for refund by a producer shall have attached thereto proof of tax paid. The proof of tax paid may be in the form of a duplicate or certified copy of the purchase invoice by the purchaser.

Sec. 8. Section one hundred ninety-six A point twenty (196A.20), Code 1977, is amended to read as follows:

196A.20 WARRANTS BY COMPTROLLER. The Iowa egg fund shall be subject at all times to warrant by the state comptroller, upon written requisition of the ~~chairman~~ chairperson or treasurer of the council, attested to by the council secretary or executive director.

Sec. 9. This Act is effective January 1, 1979.

ARTHUR A. NEU
President of the Senate

DALE M. COCHRAN
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2189, Sixty-seventh General Assembly.

KEVIN P. LIGHT
Acting Secretary of the Senate

Approved May 12, 1978

ROBERT D. RAY
Governor