

dollars for the fiscal year commencing July 1, 1984, one hundred forty thousand dollars for the fiscal year commencing July 1, 1985, and one hundred fifty thousand dollars for each subsequent fiscal year.

Approved June 19, 1981

CHAPTER 70

ENTOMOLOGIST

S. F. 479

AN ACT relating to the state entomologist, including fees for certificates of inspection, and assessment of costs.

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

Section 1. Section 177A.3, Code 1981, is amended to read as follows:

177A.3 STATE ENTOMOLOGIST. There is hereby created and established within the department of agriculture the office of state entomologist. ~~The entomologist--of--the--Iowa--agricultural--experiment--station--is--hereby constituted--the--state--entomologist--who--is--the--executive--officer--of--this chapter.~~ The state entomologist shall be appointed by, responsible to and under the authority of the secretary of agriculture in the issuance of all rules, ~~regulations~~, the establishment of quarantines and other official acts. ~~He shall be provided~~ The secretary of agriculture shall provide the state entomologist with suitable office space.

Sec. 2. Section 177A.9, unnumbered paragraph 2, Code 1981, is amended to read as follows:

~~A fee of~~ The fees for inspections and certifications shall not be less than five fifteen dollars nor more than sixty-five five hundred dollars per annum. Certificates shall be issued to nursery stock growers and dealers on an annual basis. Inspection and certification fees for nursery stock growers shall be fifteen dollars plus one dollar per acre or part thereof, according to the amount of stock inspected. ~~The inspection and certification fee for nursery stock dealers shall be fifteen dollars. All fees shall be paid at the time of inspection or before a certificate is granted issued. Such certificate--shall--be--valid--for--one--year--from--date--of--issue--unless--sooner revoked--by--the--state--entomologist.--The--inspection--of--nurseries~~ Inspection and certification shall take place between May 1 and October 30 of each year and at such other times as may be when necessary to make--effective--the provisions of ~~enforce~~ this chapter and the rules made pursuant thereto to it. Certificates issued in accordance with this chapter may be revoked when inspection results determine that conditions violate the standards for which certification was issued.

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