

CHAPTER 76

BEER BARREL AND WINE GALLONAGE TAXES — REPORTING PERIODS

H.F. 994

AN ACT concerning quarterly reports on and payments of beer barrel and wine gallonage taxes, and including effective date provisions.

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

Section 1. [Section 123.137, subsection 1](#), Code 2025, is amended to read as follows:

1. *a.* A Except as provided in paragraph “b”, a person holding a class “A” or special class “A” beer permit shall, on or before the tenth day of each calendar month commencing on the tenth day of the calendar month following the month in which the person is issued a beer permit, make a report under oath to the department electronically, or in a manner prescribed by the director, showing the exact number of barrels of beer, or fractional parts of barrels, sold by the beer permit holder during the preceding calendar month. The report shall also state information the director requires, and beer permit holders shall at the time of filing a report pay to the department the amount of tax due at the rate fixed in [section 123.136](#).

b. A class “A” or special class “A” beer permit holder who reasonably expects to be liable for not more than two thousand five hundred dollars in barrel tax for the twelve-month period beginning July 1 and ending June 30, and who was liable for not more than two thousand five hundred dollars in barrel tax in the immediately preceding twelve-month period beginning July 1 and ending June 30, may file reports and pay taxes due as described in paragraph “a” on a quarterly basis according to the following schedule:

- (1) On or before October 10 for the months of July, August, and September.
- (2) On or before January 10 for the months of October, November, and December.
- (3) On or before April 10 for the months of January, February, and March.
- (4) On or before July 10 for the months of April, May, and June.

Sec. 2. [Section 123.184, subsection 1](#), Code 2025, is amended to read as follows:

1. *a.* Each Except as provided in paragraph “b”, a class “A” wine permit holder on or before the tenth day of each calendar month commencing on the tenth day of the calendar month following the month in which the person is issued a permit, shall make a report under oath to the department electronically, or in a manner prescribed by the director, showing the exact number of gallons of wine and fractional parts of gallons sold by that permit holder during the preceding calendar month. The report also shall state whatever reasonable additional information the director requires. The permit holder at the time of filing this report shall pay to the department the amount of tax due at the rate fixed in [section 123.183](#).

b. A class “A” wine permit holder who reasonably expects to be liable for not more than two thousand five hundred dollars in wine gallonage tax for the twelve-month period beginning July 1 and ending June 30, and who was liable for not more than two thousand five hundred dollars in wine gallonage tax in the immediately preceding twelve-month period beginning July 1 and ending June 30, may file reports and pay taxes as described in paragraph “a” on a quarterly basis according to the following schedule:

- (1) On or before October 10 for the months of July, August, and September.
- (2) On or before January 10 for the months of October, November, and December.
- (3) On or before April 10 for the months of January, February, and March.
- (4) On or before July 10 for the months of April, May, and June.

c. A penalty of ten percent of the amount of the tax shall be assessed and collected if the report required to be filed pursuant to [this subsection](#) is not filed and the tax paid within the time required by [this subsection](#).

Sec. 3. EFFECTIVE DATE. This Act takes effect January 1, 2026.

Approved May 6, 2025