

**123.136 Barrel tax.**

1. In addition to the annual permit fee to be paid by all class “A” beer permittees under [this chapter](#) there shall be levied and collected from the permittees on all beer manufactured for sale or sold in this state at wholesale and on all beer imported into this state for sale at wholesale and sold in this state at wholesale, and from special class “A” beer permittees on all beer manufactured for consumption on the premises and on all beer sold at retail at the manufacturing premises for consumption off the premises pursuant to [section 123.130, subsection 4](#), a tax of five and eighty-nine hundredths dollars for every barrel containing thirty-one gallons, and at a like rate for any other quantity or for the fractional part of a barrel. However, no tax shall be levied or collected on beer shipped outside this state by a class “A” beer permittee or special class “A” beer permittee or on beer sold to a class “A” beer permittee by a special class “A” beer permittee or another class “A” beer permittee.

2. All revenue derived from the barrel tax shall accrue to the state general fund.

3. All of the provisions of [this chapter](#) relating to the administration of the barrel tax on beer shall apply to [this section](#).

[C35, §1921-f118; C39, §1921.120; C46, 50, 54, 58, 62, 66, 71, §124.25; C73, 75, 77, 79, 81, §123.136]

[86 Acts, ch 1246, §751](#); [89 Acts, ch 221, §7](#); [2015 Acts, ch 53, §10](#); [2016 Acts, ch 1073, §46](#); [2017 Acts, ch 119, §32](#); [2019 Acts, ch 113, §46](#)

Referred to in [§123.130](#), [123.137](#), [123.142](#), [455C.2](#)