123.137 Report of barrel sales penalty.

A person holding a class "A" or special class "A" 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 permit, make a report under oath to the division upon forms to be furnished by the division for that purpose showing the exact number of barrels of beer, or fractional parts of barrels, sold by the permit holder during the preceding calendar month. The report shall also state information the administrator requires, and permit holders shall at the time of filing a report pay to the division the amount of tax due at the rate fixed in section 123.136.

A penalty of ten percent of the amount of the tax shall be added thereto if the report is not filed and the tax paid within the time required by this section.

[C35, § 1921-f119; C39, § **1921.121;** C46, 50, 54, 58, 62, 66, 71, § 124.26; C73, 75, 77, 79, 81, § 123.137]

89 Acts, ch 221, § 8