

181.12 Remission of state assessment on application.

A person from whom a state assessment is collected may, by written application filed with the council within sixty days after its collection, have the amount remitted to the person by the council. The information that the state assessment is refundable and the address of the council 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 state assessment paid. The council shall furnish uniform application for refund forms and envelopes properly addressed to the council to each purchaser charged by this chapter with remitting the state assessment in sufficient number to make the refund forms and envelopes readily available to all producers. A purchaser charged by this chapter with remitting the state assessment shall display the application for refund forms and envelopes in a prominent position in its place of business and make them readily available to all producers.

[C71, 73, 75, 77, 79, 81, §181.12; 81 Acts, ch 71, §1]

2004 Acts, ch 1037, §11, 19

[P] Right to refund not subject to execution or transfer; §179.5A