## 202B.302 Reports by processors.

A processor shall file a report with the secretary of state on or before March 31 of each year, as follows:

- 1. For all processors, the report shall include all of the following:
- a. The number of swine and the number of cattle owned and fed more than thirty days by the processor in this state during the processor's preceding tax year.
- b. The total number of swine and the total number of cattle owned and fed more than thirty days by the processor during the processor's preceding tax year.
- c. The number of swine and the number of cattle slaughtered in this state by the processor during the processor's preceding tax year.
- d. The total number of swine and the total number of cattle slaughtered by the processor during the processor's preceding tax year.
- e. The total wholesale value of beef or pork products that have been processed by the processor during the preceding tax year.
- f. The total number of swine for which the processor has contracted for feeding as provided in section 202B.201.
  - 2. For a qualified processor, the report shall include all of the following:
- a. The total number of swine slaughtered each day during the qualified processor's preceding tax year.
- b. The total number of swine slaughtered each day that are purchased through cash or spot market purchases during the qualified processor's preceding tax year.

[C77, 79, 81, \$172C.9] 88 Acts, ch 1191, \$7 C93, \$9H.9 2000 Acts, ch 1022, \$1; 2002 Acts, ch 1095, \$7, 11, 12; 2003 Acts, ch 115, \$16, 19 CS2003, \$202B.302