

**181.11 Collection of state assessment.**

A state assessment imposed as provided in [this chapter](#) shall be levied and collected from the purchaser on each sale of cattle at a rate provided in [this chapter](#). The state assessment shall be imposed on any person selling cattle and shall be deducted by the purchaser from the price paid to the seller. The purchaser, at the time of the sale, shall make and deliver to the seller a separate invoice for each sale showing the names and addresses of the seller and the purchaser, the number of cattle sold, and the date of sale. The purchaser shall forward the state assessment to the council at a time prescribed by the council, but not later than the last day of the month following the end of the prior reporting period in which the cattle are sold.

[2004 Acts, ch 1037, §10, 19](#)

Referred to in [§181.15](#)