

181.1 Definitions.

As used in [this chapter](#), unless the context requires otherwise:

1. “Association” means the Iowa beef cattle producers association.
 2. “Cattle” means any live domesticated bovine animal regardless of age.
 3. “Council” means the Iowa beef industry council.
 4. “Federal Act” means the federal Beef Promotion and Research Act of 1985, 7 U.S.C. §2901 et seq.
 5. “Federal assessment” means an excise tax on the sale of bovine animals imposed pursuant to the federal Act.
 6. “Producer” means any person who owns or acquires ownership of cattle. However, a person shall not be considered a producer if any of the following apply:
 - a. The person’s only share in the proceeds of a sale of cattle or beef is a sales commission, handling fee, or other service fee.
 - b. The person acquired ownership of cattle to facilitate the transfer of ownership of such cattle from the seller to a third party; resold such cattle no later than ten days from the date on which the person acquired ownership; and certified as required by rules adopted by the council.
 7. “Qualified financial institution” means a bank or credit union as defined in [section 12C.1](#).
 8. “Records” means books, papers, documents, accounts, agreements, memoranda, electronic records of accounts, or correspondence relating to a matter regulated under [this chapter](#).
 9. “Secretary” means the secretary of agriculture.
 10. “State assessment” means an excise tax on the sale of cattle imposed pursuant to [this chapter](#).
- [C71, 73, 75, 77, 79, 81, §181.6]
[86 Acts, ch 1100, §5; 94 Acts, ch 1146, §6; 97 Acts, ch 30, §2, 9 CS97, §181.1](#)
[2004 Acts, ch 1037, §1, 19; 2012 Acts, ch 1017, §48](#)