

**179.5 Excise tax — administration of moneys — appropriation.**

1. There is levied and imposed an excise tax on all producers within the state of three-fourths of one percent of the gross value of milk produced in the state.

2. All taxes levied and imposed under [this chapter](#) shall be deducted from the price received by the producer and shall be collected by the first purchaser, except as follows:

a. If the producer produces milk from cows and sells the milk directly to the consumer, the taxes shall be remitted by that producer.

b. If the producer sells milk to a first purchaser outside the state, the taxes are due and payable by that producer before the shipment is made, except that the commission may make agreements with extra state purchasers for the keeping of records and the collection of the taxes as necessary to secure the payment of the taxes within the time fixed by [this chapter](#).

3. All taxes levied and imposed under [this chapter](#) and other contributions made to the dairy industry commission shall be paid to and collected by the commission within thirty days after the end of the month during which the milk was marketed. The commission shall remit the taxes and other contributions to the treasurer of the state each quarter, and at the same time render to the director of the department of administrative services an itemized and verified report showing the source from which the taxes and voluntary contributions were obtained. All taxes and voluntary contributions received, collected, and remitted shall be placed in a special fund by the treasurer of state and the director of the department of administrative services, to be known as the “*dairy industry fund*” to be used by the Iowa dairy industry commission for the purposes set out in [this chapter](#) and to administer and enforce the laws relative to [this chapter](#). The department of administrative services shall transfer moneys from the fund to the commission for deposit into an account established by the commission in a qualified financial institution. The department shall transfer the moneys as provided in a resolution adopted by the commission. However, the department is only required to transfer moneys once during each day and only during hours when the offices of the state are open. Moneys deposited in the fund and transferred to the commission as provided in [this section](#) are appropriated and shall be used for the purpose of carrying out the provisions of [this chapter](#).

4. A person from whom the excise tax provided in [this chapter](#) is collected may, by application filed with the commission within thirty days after the collection of the tax, have the tax refunded to that person by the commission.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §179.5]

[85 Acts, ch 126, §11](#); [94 Acts, ch 1146, §2](#); [2003 Acts, ch 145, §286](#)

Referred to in [§179.2](#), [179.3](#), [179.8](#)

Suspension during national order; see [§179.2](#)