

**123.137 Report of barrel sales — penalty.**

1. *a.* Except as provided in paragraph “*b*”, a person holding a class “A” or special class “A” beer permit shall, on or before the tenth day of each calendar month commencing on the tenth day of the calendar month following the month in which the person is issued a beer permit, make a report under oath to the department electronically, or in a manner prescribed by the director, showing the exact number of barrels of beer, or fractional parts of barrels, sold by the beer permit holder during the preceding calendar month. The report shall also state information the director requires, and beer permit holders shall at the time of filing a report pay to the department the amount of tax due at the rate fixed in [section 123.136](#).

*b.* A class “A” or special class “A” beer permit holder who reasonably expects to be liable for not more than two thousand five hundred dollars in barrel tax for the twelve-month period beginning July 1 and ending June 30, and who was liable for not more than two thousand five hundred dollars in barrel tax in the immediately preceding twelve-month period beginning July 1 and ending June 30, may file reports and pay taxes due as described in paragraph “*a*” on a quarterly basis according to the following schedule:

- (1) On or before October 10 for the months of July, August, and September.
- (2) On or before January 10 for the months of October, November, and December.
- (3) On or before April 10 for the months of January, February, and March.
- (4) On or before July 10 for the months of April, May, and June.

2. A penalty of ten percent of the amount of the tax shall be added thereto if the report is not filed and the tax paid within the time required by [this section](#).

[C35, §1921-f119; C39, §**1921.121**; C46, 50, 54, 58, 62, 66, 71, §124.26; C73, 75, 77, 79, 81, §123.137]

[89 Acts, ch 221, §8](#); [2013 Acts, ch 35, §13](#); [2015 Acts, ch 53, §11](#); [2016 Acts, ch 1073, §47](#); [2017 Acts, ch 119, §33](#); [2023 Acts, ch 19, §2439](#); [2025 Acts, ch 76, §1, 3](#)

2025 amendment to subsection 1 effective January 1, 2026; 2025 Acts, ch 76, §3  
Subsection 1 amended