

200.8 Inspection fees.

1. *a.* There shall be paid by the licensee to the secretary for any commercial fertilizer or beneficial substance sold or distributed in this state, an inspection fee to be fixed annually by the secretary at not more than twenty cents per ton. The sale of a commercial fertilizer or beneficial substance for manufacturing purposes only is exempted from an inspection fee but must still be reported showing the manufacturer who purchased it. Payment of the inspection fee by any licensee shall exempt all other persons, firms, or corporations from the payment thereof.

b. On an individual package of a commercial fertilizer or beneficial substance containing twenty-five pounds or less, there shall be paid by the manufacturer in lieu of the semiannual inspection fee as set forth in [this chapter](#), an annual registration and inspection fee of one hundred dollars for each brand and grade sold or distributed in the state. In the event that any manufacturer sells a commercial fertilizer or beneficial substance in a package of twenty-five pounds or less and also in a package of more than twenty-five pounds, this annual registration and inspection fee shall apply only to that portion sold in a package of twenty-five pounds or less, and that portion sold in a package of more than twenty-five pounds shall be subject to the same inspection fee as fixed by the secretary as provided in [this chapter](#).

c. Any person other than a manufacturer who annually offers for sale, sells, or distributes specialty fertilizer in the amount of four thousand pounds or more or applies specialty fertilizer for compensation shall pay an annual inspection fee of thirty dollars in lieu of the semiannual inspection fee as set forth in [this chapter](#).

2. Every person who is a licensee and any person required to pay an annual registration and inspection fee under [this chapter](#) in this state shall do all of the following:

a. File not later than the last day of January and July of each year, on forms furnished by the secretary, a semiannual statement setting forth the number of net tons of commercial fertilizer or beneficial substance distributed in this state by grade during the preceding six-month period. Upon filing the semiannual statement, the person shall pay the inspection fee at the rate stated in [subsection 1](#). However, in lieu of the semiannual statement by grade on individual packages of specialty fertilizer containing twenty-five pounds or less of commercial fertilizer, the registrant shall file not later than the last day of July of each year, on forms furnished by the secretary, an annual statement setting forth the number of net tons of commercial fertilizer distributed in this state by grade during the preceding twelve-month period.

b. If the tonnage report is not filed or the payment of inspection fees, or both, is not made within ten days after the last day of January and July of each year as required in paragraph “*a*”, a penalty amounting to ten percent of the amount due, if any, shall be assessed against the licensee. In any case, the penalty shall be no less than fifty dollars. The amount of fees due, if any, and penalty shall constitute a debt and become the basis of a judgment against the licensee.

3. In addition to the fees imposed under [subsection 1](#), a groundwater protection fee shall be imposed upon nitrogen-based fertilizer. The fee shall be based upon the percentage of actual nitrogen contained in the product. An eighty-two percent nitrogen solution shall be taxed at a rate of seventy-five cents per ton. Other nitrogen-based product formulations shall be taxed on the percentage of actual nitrogen contained in the formulations with the eighty-two percent nitrogen solution serving as the base. The fee shall be paid by each licensee registering to sell fertilizer to the secretary of agriculture. The fees collected shall be deposited in the agriculture management account of the groundwater protection fund. The secretary shall adopt rules for the payment, filing, and collection of groundwater protection fees from licensees in conjunction with the collection of registration and inspection fees.

The secretary shall, by rule, allow an exemption to the payment of this fee for fertilizers which contain trace amounts of nitrogen.

[C46, 50, 54, §200.15; C58, 62, 66, 71, 73, 75, 77, 79, 81, §200.8]

85 Acts, ch 142, §1; 87 Acts, ch 225, §206, 207; 88 Acts, ch 1169, §1; 94 Acts, ch 1107, §46; 96 Acts, ch 1096, §2, 15; 96 Acts, ch 1219, §34; 2009 Acts, ch 41, §263; 2021 Acts, ch 80, §96; 2025 Acts, ch 134, §7

Referred to in §200.9, 455E.11

Section amended