

**202B.302 Reports by processors.**

A processor shall file a report with the secretary of state on or before March 31 of each year, as follows:

1. For all processors, the report shall include all of the following:
  - a. The number of swine and the number of cattle owned and fed more than thirty days by the processor in this state during the processor's preceding tax year.
  - b. The total number of swine and the total number of cattle owned and fed more than thirty days by the processor during the processor's preceding tax year.
  - c. The number of swine and the number of cattle slaughtered in this state by the processor during the processor's preceding tax year.
  - d. The total number of swine and the total number of cattle slaughtered by the processor during the processor's preceding tax year.
  - e. The total wholesale value of beef or pork products that have been processed by the processor during the preceding tax year.
  - f. The total number of swine for which the processor has contracted for feeding as provided in [section 202B.201](#).
2. For a qualified processor, the report shall include all of the following:
  - a. The total number of swine slaughtered each day during the qualified processor's preceding tax year.
  - b. The total number of swine slaughtered each day that are purchased through cash or spot market purchases during the qualified processor's preceding tax year.

[C77, 79, 81, §172C.9]

[88 Acts, ch 1191, §7](#)

C93, §9H.9

[2000 Acts, ch 1022, §1](#); [2002 Acts, ch 1095, §7, 11, 12](#); [2003 Acts, ch 115, §16, 19](#)

CS2003, §202B.302