

428.35 Grain handled.

1. *Definitions.* As used in [this section](#):

a. “*Grain*” means wheat, corn, barley, oats, rye, flaxseed, field peas, soybeans, grain sorghums, spelts, and such other products as are usually stored in grain elevators. Such term excludes such seeds after being processed, and the products of such processing when packaged or sacked.

b. “*Handling or handled*” means the receiving of grain at or in each elevator, warehouse, mill, processing plant, or other facility in this state in which it is received for storage, accumulation, sale, processing, or for any purpose whatsoever.

c. “*Person*” means individuals, corporations, firms, and associations of whatever form.

d. “*Processing*” shall not include hulling, cleaning, drying, grading, or polishing.

2. *Tax imposed.* An annual excise tax is hereby levied on such handling of grain in the amount provided in [this section](#). All grain so handled shall be exempt from all taxation as property under the laws of this state. The amount of such excise tax shall be a sum equal to one-fourth mill per bushel upon all grain as defined in [this section](#) that is so handled.

3. *Statement filing form.* Every person engaged in handling grain shall, on the first day of January of each year and not later than sixty days thereafter, make and file with the assessor a statement of the number of bushels of grain handled by the person in that district during the year immediately preceding, or the part thereof, during which the person was engaged in handling grain. Upon demand, the assessor shall have the right to inspect all such person’s records thereof. A form for making the statement shall be included in the blanks prescribed by the director of revenue. If a statement is not furnished as required in [this subsection, section 441.24](#) shall apply.

4. *Assessment.* The assessor of each such district, from the statement required or from such other information as the assessor may acquire, shall ascertain the number of bushels of grain handled by each person handling grain in the assessor’s district during the preceding year, or part thereof, and shall assess the amount herein provided to such person under the provisions of [this section](#).

5. *Computation of tax.* The rate imposed by [subsection 2](#) shall be applied to the number of bushels of grain so handled, and the computed amount thereof shall constitute the tax to be assessed.

6. *Payment of tax.* The tax, when determined, shall be entered in the same manner as general property taxes on the tax list of the taxing district, and the proceeds of the collection of the tax shall be distributed to the same taxing units and in the same proportion as the general property tax on the tax list of each taxing district. All provisions of the law relating to the assessment and collection of property taxes and the powers and duties of the county treasurer, county auditor and all other officers with respect to the assessment, collection, and enforcement of property taxes apply to the assessment, collection, and enforcement of the tax imposed by [this section](#).

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.35]

[89 Acts, ch 296, §55; 2003 Acts, ch 145, §286; 2016 Acts, ch 1073, §116; 2019 Acts, ch 59, §129](#)

Referred to in [§445.3](#)