

CHAPTER 3  
STATE ASSESSMENT ON BEEF SALES

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/28

**101—3.1(181) Collection of assessment.** All persons required to pay the state assessment under Iowa Code chapter 181 must remit to the council all assessments collected during any calendar month by the fifteenth of the month following the end of the prior reporting period in which the cattle were sold pursuant to Iowa Code section 181.11(1).

[ARC 3082C, IAB 5/24/17, effective 6/28/17]

**101—3.2(181) Refunds.** Refunds shall be paid by the council to any person from whom the state assessment is collected, upon timely application to the council as prescribed in Iowa Code section 181.12.

[ARC 3082C, IAB 5/24/17, effective 6/28/17]

**101—3.3(181) Applicable dates.** A refund application is considered “filed” when made within 90 days after the assessment’s collection:

**3.3(1)** If mailed, on the date it is postmarked by the United States mail in an envelope addressed to the Iowa Beef Industry Council at the council office.

**3.3(2)** If not mailed, on the date it is received at the council office.

[ARC 3082C, IAB 5/24/17, effective 6/28/17]

**101—3.4(181) Reinstatement of state assessment.** The state assessment collected pursuant to Iowa Code chapter 181 is reinstated effective March 1, 2017. All state assessment remittances shall be paid by the fifteenth of the month following the end of the prior reporting period in which the cattle were sold pursuant to Iowa Code section 181.11(1).

This rule is intended to implement Iowa Code section 181.7A.

[ARC 3082C, IAB 5/24/17, effective 6/28/17]

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