

CHAPTER 4
ASSESSMENT ON SHEEP AND WOOL SALES

741—4.1(182) Rate of assessment. The assessment on sheep and wool sales authorized by Iowa Code section 182.14, and established by referendum as specified in section 182.3, is established at the rate of two cents for each pound of wool produced and sold by a producer and ten cents per head on sheep sold for slaughter by a producer.

This rule is intended to implement Iowa Code section 182.14.

741—4.2(182) Sheep transactions assessed. The assessment on sheep shall be imposed on all sheep sold for slaughter, regardless of market weight. Sales of sheep for feeding, breeding, and other nonslaughter purposes shall be exempt from assessment.

All sales of animals weighing 100 pounds or more shall be deemed as sold for slaughter and the assessment shall be imposed. If a group of animals is sold by group weight, all of the animals shall be deemed sold for slaughter if the total weight of the group divided by the number of animals in the group is 100 pounds or more.

This rule is intended to implement Iowa Code chapter 182.

741—4.3(182) Collection of assessment. All persons required to pay the assessment under Iowa Code chapter 182 must remit to the board all assessments collected along with a transmittal form no later than 30 days following each calendar quarter during which the assessment is collected. Remittals shall be mailed to the board in care of Firststar Bank, P.O. Box 906, Des Moines, Iowa 50304.

4.3(1) Transmittal forms are available at the treasurer's office without charge and shall accompany assessments remitted to the board.

4.3(2) Reserved.

This rule is intended to implement Iowa Code section 182.16.

741—4.4(182) Refunds. Refunds shall be paid by the board to any person from whom the assessment is collected, upon timely written application to the board as prescribed in Iowa Code section 182.17.

4.4(1) Refund application forms are available at the board office without charge and shall be used to accompany any request for refund of assessments remitted.

4.4(2) Reserved.

This rule is intended to implement Iowa Code section 182.17.

741—4.5(182) Applicable dates. A document is deemed to be filed; an assessment is considered "remitted" within the meaning of Iowa Code section 182.16 and a refund application is considered "made" within the meaning of section 182.17:

1. If mailed, on the date it is postmarked by the United States mail in an envelope addressed to the Iowa sheep and wool promotion board at the board office.

2. If not mailed, on the date it is received at the board's office.

This rule is intended to implement Iowa Code sections 182.16 and 182.17.

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