

CHAPTER 3
EXCISE TAX ON BEEF SALES

101—3.1(181) Collection of tax. All persons required to pay the excise tax under Iowa Code chapter 181 must remit to the council all excise taxes collected during any calendar month, no later than the last day of the month following that calendar month.

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

101—3.3(181) Applicable dates. A tax is considered “paid” or “remitted,” and a refund application is considered “filed”:

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.

101—3.4(181) Suspension of excise tax. The assessment, levy, and collection of the excise tax under Iowa Code chapter 181 is suspended.

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

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