

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.