

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]