

21—92.12(203C) Due date for payment of the per-bushel and participation fees.

92.12(1) *Quarterly payments.* The per-bushel fee and the participation fee installment payment and the quarterly report are due, except as provided in subrule 92.12(2), on the fifteenth day of the fiscal month succeeding the fiscal quarter in which the fee accrued. The fiscal quarters are as follows: September 1 through November 30, December 1 through February 28, March 1 through May 31, and June 1 through August 31.

92.12(2) *Payments for licensees out of business.* If a grain dealer or warehouse operator license has expired or is revoked or canceled during the term of a fiscal quarter, the quarterly report and per-bushel fee for that quarter are due 15 days after the date of license expiration, revocation, or cancellation.

92.12(3) *Holidays.* If the due date determined under subrules 92.12(1) and 92.12(2) falls on a Saturday, a Sunday, a legal holiday as provided in Iowa Code section 4.1(34), or a Monday following a Sunday that is a named legal holiday, the due date is the following day.

92.12(4) *Forms and payment.* Quarterly report submissions will be on forms or in a format prescribed by the bureau. The quarterly report will include payment of the amount of the per-bushel fee. Checks need to be made payable to the Iowa Department of Agriculture and Land Stewardship (abbreviated as IDALS). Payments and reports may also be submitted through the department's online payment portal.

92.12(5) *"Receiving" defined.* For the purpose of this chapter, "received" means the earliest of the following:

- a. The date a state warehouse examiner acknowledges receipt;
- b. The date on which the report is stamped "received" in the warehouse bureau;
- c. The date on which the report is postmarked, if the item is properly addressed to the Grain Warehouse Bureau, Iowa Department of Agriculture and Land Stewardship, Hoover State Office Building, Des Moines, Iowa 50319; or
- d. The date payment is made via the department's online payment portal.

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