

301—4.2(196A) Collection of assessment.

4.2(1) The assessment is to be imposed on eggs produced in Iowa, including shell eggs or eggs broken for further processing, but does not include fertile eggs that are incubated, hatched, or used for vaccines.

4.2(2) The assessment is not to be imposed on the sale of hatching eggs which are actually used by the purchaser for hatching. However, the assessment shall be imposed on the sale of hatching eggs which are actually intended for human consumption.

4.2(3) Except as provided above, egg processors who have purchased eggs from producers during any calendar quarter must remit to the Iowa egg council all assessments collected during that quarter not later than 30 days after each calendar quarter. All other persons who collect the assessment but who are not referred to in Iowa Code section 196A.15 as amended by 1995 Iowa Acts, House File 179, must also forward to the council the amount assessed, not later than 30 days after each calendar quarter.

4.2(4) Each remittance must be accompanied by the information required by the assessment and remittance form provided by the council, which has been marked Exhibit 6, set out at the end of these rules and made a part hereof by reference.

4.2(5) If the producer is also the processor, the producer shall remit the assessment directly, using the same forms and procedures as in cases involving both producer and processor.

4.2(6) An assessment is considered “remitted” within the meaning of Iowa Code section 196A.17:

a. If mailed, on the date it is postmarked by the United States mail in an envelope addressed to the Iowa egg council at the council office.

b. If not mailed, on the date it is received at the council’s office.

4.2(7) Rescinded IAB 5/10/95, effective 4/21/95.

This rule is intended to implement Iowa Code section 196A.15 as amended by 1995 Iowa Acts, House File 179, and section 196A.17.