

**701—1000.32(123) Procedures for disputed beer barrel and wine gallonage taxes.** This rule governs the application of payments for all taxes and penalties imposed under Iowa Code chapter 123.

**1000.32(1) Requirements.** Class “A” and special class “A” beer permittees, class “A” wine permittees, and wine direct shipper permittees are required to file and pay taxes and related penalties as required by Iowa Code chapter 123.

**1000.32(2) Notice of assessment.** Taxes are subject to audits performed by the department. Upon the completion of an audit, the department will send the permittee an audit findings letter and notice of assessment. A permittee has 30 days to dispute the findings provided by the notice of assessment.

**1000.32(3) Appeal process.**

*a.* Pursuant to Iowa Code section 123.37, a permittee who disputes the amount of tax imposed must pay all tax and penalty pertaining to the disputed tax liability prior to appealing the disputed tax liability to the director.

*b.* Once all tax and penalty liabilities are paid, a permittee must follow the procedures outlined in rule 701—6.4(99G,123,17A) to request an appeal. Once received, the appeal will then proceed in accordance with 701—Chapter 6.

*c.* Assessed tax liabilities can be compromised and settled with the department at any time throughout the appeal process.

This rule is intended to implement Iowa Code section 123.37.

[ARC 9709C, IAB 11/12/25, effective 12/17/25]