

**21—92.4(203D) Due date for payment of the per-bushel fee.**

**92.4(1) *Quarterly payments.*** The per-bushel fee established in Iowa Code section 203D.3, as adjusted by rule 92.2(203D), and the quarterly report are due, except as provided in subrule 92.4(2), on the fifteenth day of the calendar month succeeding the calendar quarter in which the fee accrued. The calendar quarters are as follows: January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

**92.4(2) *Payments for licensees out of business.*** If a state grain dealer or warehouse operator license is revoked, terminated, or canceled during the term of a calendar quarter, the quarterly report and per-bushel fee for that quarter are due 15 days after the date of license revocation, termination, or cancellation.

**92.4(3) *Holidays.*** If the due date determined under subrules 92.4(1) and 92.4(2) falls on a Sunday, a legal holiday as provided in Iowa Code section 4.1(34), or a Monday following a Sunday which is a named legal holiday, the due date is the following day.

**92.4(4) *Forms and payment.*** The quarterly report shall be submitted on forms prescribed and provided by the grain warehouse bureau. The amount of the per-bushel fee, as calculated in the quarterly report, shall accompany the report. Checks shall be made payable to the Iowa Department of Agriculture and Land Stewardship (abbreviated as IDALS).

**92.4(5) *“Receiving” defined.*** The quarterly report and the per-bushel fee must be received on or by the due date to avoid penalty. 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; or
- 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, Henry A. Wallace Building, Des Moines, Iowa 50319.

This rule is intended to implement Iowa Code section 203D.3.