

FEB 20 1974

HOUSE FILE 1243

Ways and Means, *See per 2655 3/27*

House File 1243  
Crabb, Chairman  
Edelen  
Norpel  
~~McInroe~~  
Dunton

*then app. 3/25, See 4/11* By CLARK of Dubuque  
*See Ways. Mean 4/14, See 4/26* (Blouin, Kennedy, Schaben,  
Tieden, Kinley, Gluba, Kelly,  
Heying, Rabedeaux and Potter)

Passed House, Date 4-16-74 (1789) Passed Senate, Date 5-4-74 (2035)

Vote: Ayes 79 Nays 16 Vote: Ayes 36 Nays 9

Approved 5-27-74

*Motion to reconsider lost 4-16*

## A BILL FOR

- 1 An Act providing a rebate on the barrel tax for each barrel
- 2 of beer produced in Iowa by an Iowa-based brewery pro-
- 3 ducing less than fifty thousand barrels annually, and
- 4 providing an appropriation therefor.
- 5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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H-2655

- 1 Amend House File 1243 as follows:
- 2 1. Page 2, by striking line 4 and inserting in
- 3 lieu thereof the following:
- 4 "1. Any class "A" permittee which owns and
- 5 operates a brewery located in Iowa".
- 6 2. Page 2, line 5, by striking the word
- 7 "produces" and inserting in lieu thereof the word
- 8 "manufactures".
- 9 3. Page 2, by inserting the following at the
- 10 end of line 7:
- 11 "Any person which, together with all other
- 12 persons controlling, controlled by, or under common
- 13 control with such person, manufactures a total of
- 14 fifth thousand or more barrels annually, at one or
- 15 more locations within or without Iowa, shall not be
- 16 eligible for this rebate."

H-2655 Filed *adopted 4/16*  
March 27, 1974

By COMMITTEE ON WAYS AND MEANS  
STANLEY of Muscatine, Chairman

1 Section 1. Chapter one hundred twenty-three (123), Code  
2 1973, is amended by adding the following new section:

3 NEW SECTION. BARREL TAX REBATE.

4 1. Any class "A" permittee which is an Iowa-based brewery  
5 and which produces less than fifty thousand barrels annually  
6 is entitled to and may apply for the barrel tax rebate pro-  
7 vided in subsection two (2) of this section.

8 2. Upon application a class "A" permittee qualified under  
9 subsection one (1) of this section shall receive a rebate  
10 of fifty percent of the barrel tax paid by the permittee  
11 pursuant to this chapter for each barrel manufactured in this  
12 state. The rebate shall not apply to any penalty paid.

13 3. The rebate provided in subsection two (2) of this sec-  
14 tion shall be payable after the tenth day of January of the  
15 year in which application is received and the amount paid  
16 shall consist of the rebate due for manufacture during the  
17 preceding calendar year.

18 Sec. 2. The rebate provided by this Act shall apply only  
19 to barrel tax paid for beer manufactured after June 30, 1974.

20 Sec. 3. There is appropriated from the general fund of  
21 the state not otherwise appropriated, a sum sufficient to  
22 pay the barrel tax rebate provided by this Act.

23 EXPLANATION

24 This bill provides for a rebate to breweries based in Iowa  
25 having an annual production of less than 50,000 barrels of  
26 50% of the barrel tax paid on beer manufactured in Iowa.  
27 The rebate is paid on an annual basis and applies only to  
28 beer manufactured after June 30, 1974.

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FISCAL NOTE  
HOUSE FILE 1243

Date prepared February 12, 1974

Requested by Representative Clark.

Prepared in regard to House File 1243 - An Act providing a rebate to Iowa-based breweries on the barrel tax for each barrel of beer produced in Iowa. Following is the fiscal effect in dollars of the legislative proposal as required by House Rule 48.

House File 1243 provides a rebate to Iowa based breweries of 50% of the barrel tax paid on beer manufactured in Iowa.

Under this proposal, the rebate to Iowa based breweries would have been approximately \$25,000 rebate in Fiscal 73.

Source: Beer & Liquor Control Commission.

Filed  
February 22, 1974

GERRY D. RANKIN  
Legislative Fiscal Director

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