

FILED MAR 26 1974

By COMMITTEE ON WAYS AND MEANS

*See Ways Means 4-5, Pass per 3024 4/26*

Senate File 1339  
Den Herder, Chairman  
Bennett  
Doyle  
Dunton  
Stephens

House \_\_\_\_\_ Date 3-28-74 (1068) Passed House, Date 4-30-74 (2238)

Vote: Ayes 37 Nays 8 Vote: Ayes 83 Nays 11

Approved 5-29-74

*Motion to reconsider filed 3-28 (1069) provided 4/4 Motion to reconsider lost 4/30  
Passed 4-4-74 (1196)*

*Passed Senate on 4/30 by House  
5-2-74 (1894), 34-9*

# A BILL FOR

1 An Act to provide for the imposition of an excise tax on the  
2 sale of beef cattle and veal calves in lieu of the tax  
3 presently collected and to alter the amount of funds allo-  
4 cated to the national livestock and meat board.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S-2607

1 Amend Senate File 1339, page 2, line 34, by  
2 striking the words "twenty-five" and inserting  
3 in lieu thereof the word "fifty".

S-2607 Filed and lost  
March 28, 1974

By DE KOSTER

S-2608

1 Amend Senate File 1399, page 3, lines 1, 2 and 3, by  
2 striking the words ", and ten cents per head on all  
3 sales of beef cattle for any other purpose".

S-2608 Filed and lost  
March 28, 1974

By BRILES

S-2609

1 Amend Senate File 1339, page 3, by adding the follow-  
2 ing sentence after the period in line 22: "The pur-  
3 chaser may retain one per cent of the amount collected  
4 as compensation."

S-2609 Filed and lost  
March 28, 1974

By HEYING

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1 Section 1. Section one hundred eighty-one point thirteen  
2 (181.13), Code 1973, is amended to read as follows:

3 181.13 FUND. All excise taxes imposed and levied under  
4 this chapter shall be paid to and collected by the executive  
5 committee and deposited with the treasurer of state in a  
6 separate cattle and veal calf fund which is hereby created.  
7 From the moneys collected in accordance with the provisions  
8 of this chapter, the executive committee shall first pay the  
9 costs of referendums held pursuant hereto; the costs of  
10 collection of such excise tax, the expenses of its agents  
11 and expenses of officers provided for in section 181.5. At  
12 least ~~thirty~~ fifteen percent of the funds remaining thereafter  
13 shall be remitted to the national livestock and meat board  
14 and the beef industry council thereof, and at least ten percent  
15 of the remaining funds shall be remitted to the Iowa beef  
16 cattle producers association in such proportions as the  
17 committee may determine, for use by them in a manner not  
18 inconsistent with section 181.7. The remaining moneys  
19 received, with approval of a majority of the executive  
20 committee, shall be expended as found necessary to carry out  
21 the provisions and purposes of this chapter. The cattle and  
22 veal calf fund shall be subject at all times to warrants by  
23 the state comptroller, drawn upon the written requisition  
24 of the chairman of the executive committee and attested to  
25 by its secretary, for the payment of all expenditures of the  
26 committee, which shall, at no time, exceed the amount deposited  
27 to the credit of such fund.

28 Sec. 2. Chapter one hundred eighty-one (181), Code 1973,  
29 is amended by adding the following new section:

30 NEW SECTION. ADDITIONAL REFERENDUM. In lieu of the excise  
31 tax provided for in section one hundred eighty-one point  
32 eleven (181.11) of the Code, the secretary shall, upon the  
33 petition of five hundred producers, conduct an initial  
34 referendum to determine whether an excise tax of twenty-five  
35 cents per head on all beef cattle and five cents per head

1 on all veal calves sold for slaughter, and ten cents per head  
2 on all sales of beef cattle for any other purpose, shall be  
3 collected.

4 The initial referendum shall be conducted under the pro-  
5 visions of sections one hundred eighty-one point nine (181.9)  
6 and one hundred eighty-one point ten (181.10) of the Code,  
7 as nearly as may be. Upon determination by the secretary  
8 that assent to the assessment has been given, there shall  
9 be assessed and levied an excise tax on each sale in the amount  
10 provided in this section. The tax shall be due at or before  
11 the time the animals are sold and shall be paid at a time  
12 prescribed by the council, but not later than the last day  
13 of the month following the end of the prior reporting period  
14 in which the animals are sold.

15 The tax shall be assessed and levied on any person selling  
16 beef cattle or veal calves and shall be deducted by the pur-  
17 chaser from the price paid to the seller. The purchaser,  
18 at the time of the sale, shall make and deliver to the seller  
19 separate invoices for each sale showing the names and addresses  
20 of the seller and the purchaser, the number and kinds of  
21 animals sold, whether sold for slaughter or feeding, and the  
22 date of sale.

23 On the date of the effective period for the collection  
24 of the excise tax provided for in this section, any excise  
25 tax being assessed and levied under section one hundred eighty-  
26 one point eleven (181.11) of the Code shall terminate. The  
27 provisions of sections one hundred eighty-one point twelve  
28 (181.12), one hundred eighty-one point thirteen (181.13),  
29 one hundred eighty-one point fourteen (181.14), and one hun-  
30 dred eighty-one point fifteen (181.15), and one hundred eighty-  
31 one point sixteen (181.16) of the Code shall also be applicable  
32 to the tax provided for in this section, as nearly as may be.

33 EXPLANATION

34 This bill provides for the establishment of a referendum  
35 for the assessment and levy of an excise tax on the sale of

1 cattle and veal calves at the rate of 25 cents per head on  
2 all beef cattle and 5 cents per head on all veal calves sold  
3 for slaughter and 10 cents per head on all cattle sold for  
4 feeding in lieu of any excise tax now collected. There is  
5 also provided a change in the dollar amount allocated to the  
6 National Livestock and Meat Board.

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HOUSE AMENDMENT TO SENATE FILE 1339

- 1 Amend Senate File 1339, as amended and passed by the
- 2 Senate, as follows:
- 3 1. Page 2, line 11, by striking the word "At" and insert-
- 4 ing in lieu thereof the word "At".
- 5 2. Page 2, by striking all of line 12 and inserting in
- 6 lieu thereof the following: "Except as otherwise provided
- 7 in section 2 of this Act, at least thirty percent of the
- 8 funds remaining thereafter".
- 9 3. Page 2, by striking all after the word "REFERENDUM."
- 10 in line 30, all of lines 31 and 32, and inserting in lieu
- 11 thereof the words "The secretary shall, upon the".
- 12 4. Page 3, line 4, by inserting after the word "referendum"
- 13 the following: "and subsequent referendums for extension of
- 14 such excise tax".
- 15 5. Page 3, line 26, by inserting after the word "terminate"
- 16 the following: "during any period for which any excise tax
- 17 provided for in this section shall be in effect".
- 18 6. Page 3, by inserting after line 32 the following:
- 19 "Notwithstanding the provisions in section one hundred
- 20 eighty-one point thirteen (181.13) of the Code to the
- 21 contrary, at least fifteen percent of the funds collected
- 22 from an excise tax assessed and levied under the provisions
- 23 of this section shall be remitted to the national livestock
- 24 and meat board and the beef industry council thereof, after
- 25 first paying the costs and expenses referred to in section

Page 2

1 one hundred eighty-one point thirteen (181.13) of the Code."

Received from the House  
May 1, 1974

*Senate concurred 5/2*

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S-2671

1 Amend Senate File 1339 as follows:

2 1. Page 3, by adding the following section after  
3 line 32:

4 Sec. \_\_\_\_\_. Section one hundred eighty-one point  
5 six (181.6), subsection three (3), Code 1973, is  
6 amended to read as follows:

7 3. For the purposes of this chapter, "executive  
8 committee" means two members appointed by the Iowa  
9 beef cattle producers association, two members  
10 appointed by the Iowa livestock feeders association,  
11 one member appointed by the Iowa livestock auction  
12 market association, the secretary of agriculture, the  
13 dean of the college of agriculture of the Iowa State  
14 University of science and technology, and a member  
15 of the faculty of Iowa State University of science  
16 and technology engaged in the teaching of animal  
17 husbandry designated by the dean of the college of  
18 agriculture.

S-2671 Filed and adopted  
April 4, 1974

By SCHABEN and SHAFF

H-3024

1 Amend Senate File 1339, as amended and passed by  
2 the Senate, as follows:

3 1. Page 2, line 11, by striking the word "At" and  
4 inserting in lieu thereof the word "At".

5 2. Page 2, by striking all of line 12 and insert-  
6 ing in lieu thereof the following: "Except as other-  
7 wise provided in section 2 of this Act, at least  
8 thirty percent of the funds remaining thereafter".

9 3. Page 2, by striking all after the word  
10 "REFERENDUM." in line 30, all of lines 31 and 32, and  
11 inserting in lieu thereof the words "The secretary  
12 shall, upon the".

13 4. Page 3, line 4, by inserting after the word  
14 "referendum" the following: "and subsequent refer-  
15 endums for extension of such excise tax".

16 5. Page 3, line 26, by inserting after the word  
17 "terminate" the following: "during any period for  
18 which any excise tax provided for in this section  
19 shall be in effect".

20 6. Page 3, by inserting after line 32 the follow-  
21 ing: "Notwithstanding the provisions in section one  
22 hundred eighty-one point thirteen (181.13) of the  
23 Code to the contrary, at least fifteen percent of the  
24 funds collected from an excise tax assessed and  
25 levied under the provisions of this section shall be  
26 remitted to the national livestock and meat board and  
27 the beef industry council thereof, after first paying  
28 the costs and expenses referred to in section one  
29 hundred eighty-one point thirteen (181.13) of the  
30 Code."

H-3024 Filed - adopted 4/30  
April 26, 1974

By COMMITTEE ON WAYS AND MEANS  
STANLEY of Muscatine, Chairman