

Reprinted 3/5

FILED FEB 11 1980

SENATE FILE 2183

BY COMMITTEE ON AGRICULTURE
Approved p. 397

(Formerly Senate Study Bill 2135)

Passed Senate, Date 3-3-80 (p 651) Passed House, Date _____
Vote: Ayes 48 Nays 0 Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing that the Iowa corn promotion board shall
2 collect the assessment on corn marketed in this state
3 and make refunds, and adding a new definition.

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

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SENATE FILE 2183

S-5110

1 Amend Senate 2183 as follows:
2 1. Page 1, by striking lines 6 and 7 and inserting
3 in lieu thereof the following: "producer but shall
4 not include sweet corn, popcorn or seed-corn sacked
5 seed corn."

S-5110 FILED *2/12 3/3 (p 651)* BY BERL E. PRIEBE
FEBRUARY 13, 1980 ARNE WALDSTEIN

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SENATE FILE 2183

S-5173

1 Amend Senate File 2183 as follows:
2 1. Page 1, lines 6 and 7, by striking the words
3 "or-seed-corn" and inserting in lieu thereof the
4 words "or seed corn".

S-5173 FILED BY C. JOSEPH COLEMAN
FEBRUARY 20, 1980
Adopted 2/3 (p 651)

1 Section 1. Section one hundred eighty-five C point one
2 (185C.1), subsections nine (9) and eleven (11), Code 1979,
3 are amended to read as follows:

4 9. "Corn" means and includes all kinds of varieties of
5 corn ~~grown-in-this-state-and~~ marketed or sold as corn by the
6 producer but shall not include sweet corn, or popcorn ex-seed
7 ~~corn~~.

8 11. "Assessment" means an excise tax on each bushel of
9 corn ~~raised-and-sold~~ marketed in this state as provided in
10 this chapter.

11 Sec. 2. Section one hundred eighty-five C point one
12 (185C.1), Code 1979, is amended by adding the following new
13 subsection:

14 NEW SUBSECTION. 12. "Marketed in this state" refers to
15 a sale of corn to a first purchaser who is a resident of or
16 doing business in this state where actual delivery of the
17 corn occurs in this state.

18 Sec. 3. Section one hundred eighty-five C point ten
19 (185C.10), Code 1979, is amended to read as follows:

20 185C.10 EX OFFICIO MEMBERS. The secretary, the dean of
21 the college of agriculture of Iowa State University of science
22 and technology, and the director of the Iowa development
23 commission, or their designees, and two representatives of
24 first purchaser organizations shall serve on the board as
25 ex officio members. One each of the two first purchaser
26 representatives shall be appointed by, and serve at the
27 pleasure of, the Iowa grain and feed association and ~~the~~
28 ~~farmers-grain-dealers-association-of-Iowa~~ agri-industries.

29 Sec. 4. Section one hundred eighty-five C point thir-
30 teen (185C.13), subsection four (4), Code 1979, is amended
31 to read as follows:

32 4. Enter into arrangements for collection of the as-
33 sessment on ~~Iowa-grown~~ corn ~~from-persons-purchasing-corn-out-~~
34 ~~side-of-Iowa~~ marketed in this state.

35 Sec. 5. Section one hundred eighty-five C point twenty-

1 one (185C.21), Code 1979, as amended by Acts of the Sixty-
2 eighth General Assembly, 1979 Session, chapter forty-nine
3 (49), section one (1), is amended to read as follows:

4 185C.21 ASSESSMENT. The board shall set the assessment
5 rate. Assessments pursuant to the promotional order shall
6 be paid into the corn promotion fund established in section
7 185C.26. An assessment shall not exceed one-quarter of one
8 cent per bushel upon corn ~~produced~~ marketed in this state
9 ~~and-sold-to-a-first-purchaser~~. The rate of assessment shall
10 be determined by the board but shall not be changed, once
11 established, during a marketing year.

12 Sec. 6. Section one hundred eighty-five C point twenty-
13 three (185C.23), Code 1979, is amended to read as follows:

14 185C.23 DEDUCTION OF ASSESSMENT. The assessment shall
15 be deducted from the purchase price of corn at the time of
16 sale, and forwarded to the ~~secretary~~ board by the first
17 purchaser in the manner and at intervals determined by the
18 board.

19 Sec. 7. Section one hundred eighty-five C point twenty-
20 six (185C.26), Code 1979, is amended to read as follows:

21 185C.26 DEPOSIT OF FUNDS. Assessments collected by the
22 ~~secretary~~ board from a sale of corn shall be deposited in
23 the office of the treasurer of state together with any gifts,
24 or any federal or state grant as may be received by the board,
25 and placed in a special fund to be known as the corn promotion
26 fund. Moneys collected shall be subject to audit by the
27 auditor of state. From moneys collected, the board shall
28 first pay all the direct and indirect costs incurred by the
29 secretary and the costs of referendums, elections and other
30 expenses incurred in the administration of this chapter, and
31 thereafter moneys may be expended for the purpose of market
32 development. The fund shall be subject at all times to
33 warrants by the state comptroller, drawn upon the written
34 requisition of the ~~chairman~~ chairperson of the board and
35 attested to by the secretary of the board.

1 Sec. 8. Section one hundred eighty-five C point twenty-
2 seven (185C.27), Code 1979, is amended to read as follows:

3 185C.27 REFUND OF ASSESSMENT. A producer who has sold
4 corn and had an assessment deducted from the sale price may,
5 by application in writing to the secretary board, secure a
6 refund in the amount deducted. The refund shall be payable
7 only when the application shall have been made to the secretary
8 board within sixty days after the deduction. Application
9 forms shall be given by the board to each first purchaser
10 when requested and the first purchaser shall make the
11 applications available to any producer. Each application
12 for refund by a producer shall have attached thereto proof
13 of assessment deducted. The proof of assessment may be in
14 the form of a duplicate or certified copy of the purchase
15 invoice by the first purchaser. The secretary board shall
16 have thirty days from the date the application for refund
17 is received to remit the refund to the producer.

18 Sec. 9. Section one hundred eighty-five C point thirty-
19 two (185C.32), Code 1979, is amended to read as follows:

20 185C.32 FIRST PURCHASER INFORMATION. Every first purchaser
21 shall upon request furnish the secretary with such information
22 as is necessary to enable the secretary and the board to carry
23 out the provisions of this chapter. Such information shall
24 be provided as prescribed by the secretary. The secretary
25 may examine any records relating to the purchase or assessment
26 of corn by any first purchaser. The secretary may hold
27 hearings, take testimony, administer oaths, subpoena witnesses,
28 and issue subpoenas as may be necessary ~~to carry out the~~
29 provisions for the proper administration of this chapter.
30 When requested by the board, the secretary shall employ these
31 powers in the manner requested.

32 Sec. 10. Section one hundred eighty-five C point thirty-
33 three (185C.33), Code 1979, is amended to read as follows:

34 185C.33 ANNUAL REPORT. The secretary board shall make
35 an annual report to the secretary on or before December 1

1 of each year, showing all income and expenses and other
2 relevant information concerning assessments collected and
3 expended under the provisions of this chapter.

4 EXPLANATION

5 The Iowa corn promotion board consists of five ex officio
6 members and fifteen farmers elected by farmers to administer
7 the Iowa corn assessment. Currently corn assessment moneys
8 are received by the Iowa department of agriculture, which
9 also pays refunds. This bill would change those functions
10 to the Iowa corn promotion board. The bill would also add
11 to the corn assessment statute a new definition which clarifies
12 the applicability of the corn assessment to out-of-state sales
13 and would change the definition of corn to include seed corn.

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SENATE FILE 2183

By COMMITTEE ON AGRICULTURE

(AS AMENDED AND PASSED BY THE SENATE MARCH 3, 1980)

Substituted for H.F. 2428

Passed Senate, Date 3/3/80 (p. 651) Passed House, Date 4/8/80 (p. 1414)

Vote: Ayes 48 Nays 0 Vote: Ayes 87 Nays 3

Approved April 21, 1980

A BILL FOR

1 An Act providing that the Iowa corn promotion board shall
2 collect the assessment on corn marketed in this state
3 and make refunds, and adding a new definition.

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

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————— = New Language
by the Senate

SENATE FILE 2183

H-5565

1 Amend Senate File 2183 as amended, passed, and
2 reprinted by the Senate as follows:

3 1. Page 1, lines 6 and 7, by striking the words
4 "or seed corn" and inserting in lieu thereof the words
5 "~~or seed corn~~"

6 2. Page 2, line 14, by striking the word "The"
7 and inserting in lieu thereof the words "If the
8 producer agrees to the deduction of the assessment
9 in writing, the".

H-5565 FILED

BY MILLER of Buchanan

MARCH 18, 1980

A. Adopted *As considered & passed 4/8 (p. 1414)*
B. Lost *4/8 (p. 1412)*

1 Section 1. Section one hundred eighty-five C point one
2 (185C.1), subsections nine (9) and eleven (11), Code 1979,
3 are amended to read as follows:

4 9. "Corn" means and includes all kinds of varieties of
5 corn ~~grown-in-this-state-and~~ marketed or sold as corn by the
6 producer but shall not include sweet corn, or popcorn or seed
7 corn.

8 11. "Assessment" means an excise tax on each bushel of
9 corn ~~raised-and-sold~~ marketed in this state as provided in
10 this chapter.

11 Sec. 2. Section one hundred eighty-five C point one
12 (185C.1), Code 1979, is amended by adding the following new
13 subsection:

14 NEW SUBSECTION. 12. "Marketed in this state" refers to
15 a sale of corn to a first purchaser who is a resident of or
16 doing business in this state where actual delivery of the
17 corn occurs in this state.

18 Sec. 3. Section one hundred eighty-five C point ten
19 (185C.10), Code 1979, is amended to read as follows:

20 185C.10 EX OFFICIO MEMBERS. The secretary, the dean of
21 the college of agriculture of Iowa State University of science
22 and technology, and the director of the Iowa development
23 commission, or their designees, and two representatives of
24 first purchaser organizations shall serve on the board as
25 ex officio members. One each of the two first purchaser
26 representatives shall be appointed by, and serve at the
27 pleasure of, the Iowa grain and feed association and ~~the~~
28 ~~farmers-grain-dealers-association-of-iowa~~ agri-industries.

29 Sec. 4. Section one hundred eighty-five C point thir-
30 teen (185C.13), subsection four (4), Code 1979, is amended
31 to read as follows:

32 4. Enter into arrangements for collection of the as-
33 sessment on ~~Iowa-grown~~ corn ~~from-persons-purchasing-corn-out-~~
34 ~~side-of-Iowa~~ marketed in this state.

35 Sec. 5. Section one hundred eighty-five C point twenty-

1 one (185C.21), Code 1979, as amended by Acts of the Sixty-
2 eighth General Assembly, 1979 Session, chapter forty-nine
3 (49), section one (1), is amended to read as follows:

4 185C.21 ASSESSMENT. The board shall set the assessment
5 rate. Assessments pursuant to the promotional order shall
6 be paid into the corn promotion fund established in section
7 185C.26. An assessment shall not exceed one-quarter of one
8 cent per bushel upon corn produced marketed in this state
9 ~~and-sold-to-a-first-purchaser~~. The rate of assessment shall
10 be determined by the board but shall not be changed, once
11 established, during a marketing year.

12 Sec. 6. Section one hundred eighty-five C point twenty-
13 three (185C.23), Code 1979, is amended to read as follows:

14 185C.23 DEDUCTION OF ASSESSMENT. The assessment shall
15 be deducted from the purchase price of corn at the time of
16 sale, and forwarded to the secretary board by the first
17 purchaser in the manner and at intervals determined by the
18 board.

19 Sec. 7. Section one hundred eighty-five C point twenty-
20 six (185C.26), Code 1979, is amended to read as follows:

21 185C.26 DEPOSIT OF FUNDS. Assessments collected by the
22 secretary board from a sale of corn shall be deposited in
23 the office of the treasurer of state together with any gifts,
24 or any federal or state grant as may be received by the board,
25 and placed in a special fund to be known as the corn promotion
26 fund. Moneys collected shall be subject to audit by the
27 auditor of state. From moneys collected, the board shall
28 first pay all the direct and indirect costs incurred by the
29 secretary and the costs of referendums, elections and other
30 expenses incurred in the administration of this chapter, and
31 thereafter moneys may be expended for the purpose of market
32 development. The fund shall be subject at all times to
33 warrants by the state comptroller, drawn upon the written
34 requisition of the chairman chairperson of the board and
35 attested to by the secretary of the board.

1 Sec. 8. Section one hundred eighty-five C point twenty-
2 seven (185C.27), Code 1979, is amended to read as follows:

3 185C.27 REFUND OF ASSESSMENT. A producer who has sold
4 corn and had an assessment deducted from the sale price may,
5 by application in writing to the secretary board, secure a
6 refund in the amount deducted. The refund shall be payable
7 only when the application shall have been made to the secretary
8 board within sixty days after the deduction. Application
9 forms shall be given by the board to each first purchaser
10 when requested and the first purchaser shall make the
11 applications available to any producer. Each application
12 for refund by a producer shall have attached thereto proof
13 of assessment deducted. The proof of assessment may be in
14 the form of a duplicate or certified copy of the purchase
15 invoice by the first purchaser. The secretary board shall
16 have thirty days from the date the application for refund
17 is received to remit the refund to the producer.

18 Sec. 9. Section one hundred eighty-five C point thirty-
19 two (185C.32), Code 1979, is amended to read as follows:

20 185C.32 FIRST PURCHASER INFORMATION. Every first purchaser
21 shall upon request furnish the secretary with such information
22 as is necessary to enable the secretary and the board to carry
23 out the provisions of this chapter. Such information shall
24 be provided as prescribed by the secretary. The secretary
25 may examine any records relating to the purchase or assessment
26 of corn by any first purchaser. The secretary may hold
27 hearings, take testimony, administer oaths, subpoena witnesses,
28 and issue subpoenas as may be necessary ~~to carry out the~~
29 provisions for the proper administration of this chapter.
30 When requested by the board, the secretary shall employ these
31 powers in the manner requested.

32 Sec. 10. Section one hundred eighty-five C point thirty-
33 three (185C.33), Code 1979, is amended to read as follows:

34 185C.33 ANNUAL REPORT. The secretary board shall make
35 an annual report to the secretary on or before December 1

1 of each year, showing all income and expenses and other
2 relevant information concerning assessments collected and
3 expended under the provisions of this chapter.

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SF 2183
sg/slc/26c

SENATE FILE 2183

AN ACT

PROVIDING THAT THE IOWA CORN PROMOTION BOARD SHALL COLLECT THE ASSESSMENT ON CORN MARKETED IN THIS STATE AND MAKE REFUNDS, AND ADDING A NEW DEFINITION.

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

Section 1. Section one hundred eighty-five C point one (185C.1), subsections nine (9) and eleven (11), Code 1979, are amended to read as follows:

9. "Corn" means and includes all kinds of varieties of corn ~~grown-in-this-state-and~~ marketed or sold as corn by the producer but shall not include sweet corn, or popcorn or seed corn.

11. "Assessment" means an excise tax on each bushel of corn ~~raised-and-sold~~ marketed in this state as provided in this chapter.

Sec. 2. Section one hundred eighty-five C point one (185C.1), Code 1979, is amended by adding the following new subsection:

NEW SUBSECTION. 12. "Marketed in this state" refers to a sale of corn to a first purchaser who is a resident of or doing business in this state where actual delivery of the corn occurs in this state.

Sec. 3. Section one hundred eighty-five C point ten (185C.10), Code 1979, is amended to read as follows:

185C.10 EX OFFICIO MEMBERS. The secretary, the dean of the college of agriculture of Iowa State University of science and technology, and the director of the Iowa development commission, or their designees, and two representatives of first purchaser organizations shall serve on the board as ex officio members. One each of the two first purchaser representatives shall be appointed by, and serve at the

pleasure of, the Iowa grain and feed association and the ~~farmers-grain-dealers-association-of-iowa~~ agri-industries.

Sec. 4. Section one hundred eighty-five C point thirteen (185C.13), subsection four (4), Code 1979, is amended to read as follows:

4. Enter into arrangements for collection of the assessment on ~~iowa-grown corn from persons-purchasing-corn-out-side-of-iowa~~ marketed in this state.

Sec. 5. Section one hundred eighty-five C point twenty-one (185C.21), Code 1979, as amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter forty-nine (49), section one (1), is amended to read as follows:

185C.21 ASSESSMENT. The board shall set the assessment rate. Assessments pursuant to the promotional order shall be paid into the corn promotion fund established in section 185C.26. An assessment shall not exceed one-quarter of one cent per bushel upon corn ~~produced~~ marketed in this state ~~and-sold-to-a-first-purchaser~~. The rate of assessment shall be determined by the board but shall not be changed, once established, during a marketing year.

Sec. 6. Section one hundred eighty-five C point twenty-three (185C.23), Code 1979, is amended to read as follows:

185C.23 DEDUCTION OF ASSESSMENT. The assessment shall be deducted from the purchase price of corn at the time of sale, and forwarded to the secretary board by the first purchaser in the manner and at intervals determined by the board.

Sec. 7. Section one hundred eighty-five C point twenty-six (185C.26), Code 1979, is amended to read as follows:

185C.26 DEPOSIT OF FUNDS. Assessments collected by the secretary board from a sale of corn shall be deposited in the office of the treasurer of state together with any gifts, or any federal or state grant as may be received by the board, and placed in a special fund to be known as the corn promotion fund. Moneys collected shall be subject to audit by the

auditor of state. From moneys collected, the board shall first pay all the direct and indirect costs incurred by the secretary and the costs of referendums, elections and other expenses incurred in the administration of this chapter, and thereafter moneys may be expended for the purpose of market development. The fund shall be subject at all times to warrants by the state comptroller, drawn upon the written requisition of the ~~chairman~~ chairperson of the board and attested to by the secretary of the board.

Sec. 8. Section one hundred eighty-five C point twenty-seven (185C.27), Code 1979, is amended to read as follows:

185C.27 REFUND OF ASSESSMENT. A producer who has sold corn and had an assessment deducted from the sale price may, by application in writing to the secretary board, secure a refund in the amount deducted. The refund shall be payable only when the application shall have been made to the secretary board within sixty days after the deduction. Application forms shall be given by the board to each first purchaser when requested and the first purchaser shall make the applications available to any producer. Each application for refund by a producer shall have attached thereto proof of assessment deducted. The proof of assessment may be in the form of a duplicate or certified copy of the purchase invoice by the first purchaser. The secretary board shall have thirty days from the date the application for refund is received to remit the refund to the producer.

Sec. 9. Section one hundred eighty-five C point thirty-two (185C.32), Code 1979, is amended to read as follows:

185C.32 FIRST PURCHASER INFORMATION. Every first purchaser shall upon request furnish the secretary with such information as is necessary to enable the secretary and the board to carry out the provisions of this chapter. Such information shall be provided as prescribed by the secretary. The secretary may examine any records relating to the purchase or assessment of corn by any first purchaser. The secretary may hold

hearings, take testimony, administer oaths, subpoena witnesses, and issue subpoenas as may be necessary ~~to carry out the provisions for the proper administration~~ of this chapter. When requested by the board, the secretary shall employ these powers in the manner requested.

Sec. 10. Section one hundred eighty-five C point thirty-three (185C.33), Code 1979, is amended to read as follows:

185C.33 ANNUAL REPORT. The secretary board shall make an annual report to the secretary on or before December 1 of each year, showing all income and expenses and other relevant information concerning assessments collected and expended under the provisions of this chapter.

TERRY E. BRANSTAD
President of the Senate

WILLIAM H. HARBOR
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2183, Sixty-eighth General Assembly.

FRANK J. STORK
Secretary of the Senate

Approved April 21, 1980

ROBERT D. RAY
Governor