

Reprinted 5/11/81

HOUSE FILE 842

BY COMMITTEE ON WAYS AND MEANS

APR 9 1981

WAYS & MEANS CALENDAR

(Formerly House File 604)

Passed House, Date 5-5-81 (p 1650) Passed Senate, Date 5/22/81 (P. 16-9)

Vote: Ayes 82 Nays 13 Vote: Ayes 46 Nays 1

Approved June 17, 1981

revised to conform to (p 1650) w/d 5/16/81

A BILL FOR

1 An Act to provide for increasing the maximum permissible
2 assessment for the Iowa beef excise tax.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HOUSE FILE 842

H-3996

1 Amend House File 842 as follows:
2 1. Page 1, line 7, by inserting after the word
3 "cattle" the words "sold for slaughter".

H-3996 FILED MAY 5, 1981
ADOPTED (p 1650)

BY SPEAR of Lee

HOUSE FILE 842

H-3664

1 Amend House File 842 as follows:
2 1. Page 1, line 5, by inserting after the word A
3 "tax" the words "shall be collected".
4 2. Page 1, lines 8 and 9, by striking the words B
5 "~~cents-per-head~~" and inserting in lieu thereof the
6 words "not to exceed thirty-five cents per head".
7 3. Page 1, lines 9 and 10, by striking the words A
8 "~~, shall be collected~~" and inserting in lieu thereof
9 the words "-shall-be-collected".

H-3664 FILED APRIL 15, 1981 BY SPEAR of Lee

A. Adopted, B. placed out of order 5/5/81 (p 1653)

1 Section 1. Section 181.19, unnumbered paragraph 1, Code
2 1981, is amended to read as follows:

3 The secretary shall, upon the petition of five hundred
4 producers, conduct an initial referendum to determine whether
5 an excise tax, at a rate established by the executive
6 committee, of twenty-five not to exceed fifty cents per head
7 on all beef cattle and five not to exceed thirty-five cents
8 per head on all veal calves sold for slaughter, and ten-cents
9 per-head on all sales of beef cattle for any other purpose,
10 shall be collected.

11 Sec. 2. Chapter 181, Code 1981, is amended by adding the
12 following new section:

13 NEW SECTION. At any time prior to expiration of the four-
14 year excise tax which commenced December 1, 1978, and upon
15 the petition of five hundred producers, the secretary shall
16 call a special referendum on the question whether an excise
17 tax above the statutory maximums in effect prior to July 1,
18 1981 shall be collected. The special referendum shall be
19 conducted as provided in this chapter for referendum elections.
20 It shall be conducted in lieu of and shall take the place
21 of the regular four-year extension referendum specified in
22 sections 181.14 and 181.15. If the special referendum is
23 successful, the excise tax provided for in the referendum
24 shall be levied and imposed within ninety days for four years,
25 and the excise tax in existence shall terminate. If the
26 special referendum is unsuccessful, the provisions of section
27 181.15, fourth unnumbered paragraph, shall apply. This section
28 is repealed effective December 1, 1982.

29 EXPLANATION

30 This bill allows beef cattle producers to increase the
31 beef checkoff to 50 cents per head on beef cattle sold for
32 slaughter and 35 cents per head on all veal calves sold for
33 slaughter and all sales of beef cattle for any other purpose.

34 It allows the new rate to be put into effect if a petition
35 of 500 producers is filed before the expiration of the current

1 excise tax and is approved pursuant to an election. The pro-
2 vision for the special election expires December 1, 1982.

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HOUSE FILE 842

BY COMMITTEE ON WAYS AND MEANS

(As Amended and Passed by the House)

Passed House, Date 5-22-81 (p. 2254) Passed Senate, Date 5-22-81 (p. 1637)

Vote: Ayes 93 Nays 0 Vote: Ayes 46 Nays 1

Approved June 17, 1981

A BILL FOR

1 An Act to provide for increasing the maximum permissible
2 assessment for the Iowa beef excise tax.

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

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House Amendments _____

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1 Section 1. Section 181.19, unnumbered paragraph 1, Code
2 1981, is amended to read as follows:

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3 The secretary shall, upon the petition of five hundred
4 producers, conduct an initial referendum to determine whether
5 an excise tax shall be collected, at a rate established by
6 the executive committee, of twenty-five not to exceed fifty
7 cents per head on all beef cattle sold for slaughter and five
8 not to exceed thirty-five cents per head on all veal calves
9 sold for slaughter, and ten-cents-per-head on all sales of
10 beef cattle for any other purpose, shall be collected.

3749

11 Sec. 2. Chapter 181, Code 1981, is amended by adding the
12 following new section:

13 NEW SECTION. At any time prior to expiration of the four-
14 year excise tax which commenced December 1, 1978, and upon
15 the petition of five hundred producers, the secretary shall
16 call a special referendum on the question whether an excise
17 tax above the statutory maximums in effect prior to July 1,
18 1981 shall be collected. The special referendum shall be
19 conducted as provided in this chapter for referendum elections.
20 It shall be conducted in lieu of and shall take the place
21 of the regular four-year extension referendum specified in
22 sections 181.14 and 181.15. If the special referendum is
23 successful, the excise tax provided for in the referendum
24 shall be levied and imposed within ninety days for four years,
25 and the excise tax in existence shall terminate. If the
26 special referendum is unsuccessful, the provisions of section
27 181.15, fourth unnumbered paragraph, shall apply. This section
28 is repealed effective December 1, 1982.

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HOUSE FILE 842

S-3749

- 1 Amend House File 842 as amended, passed and
- 2 reprinted by the House as follows:
- 3 1. Page 1, line 9, by striking the words "ten-cents
- 4 per-head" and inserting in lieu thereof the words
- 5 "ten not to exceed fifty cents per head".

S-3749 FILED

BY BERL E. PRIEBE

MAY 13, 1981

JOHN W. JENSEN

4/15 5/19/81 (p. 1740)

HOUSE FILE 842

S-3752

- 1 Amend House File 842 as amended, passed and
- 2 reprinted by the House as follows:
- 3 1. Page 1, line 7, by inserting after the word
- 4 "slaughter" the words "and for beef cattle sold for
- 5 breeding purposes,".

S-3752 FILED

BY ELVIE DREESZEN

MAY 13, 1981

BERL E. PRIEBE

4/15 5/19/81 (p. 1740)

JOHN W. JENSEN

HOUSE FILE 842

S-3756

- 1 Amend House File 842 as amended, passed and reprinted
- 2 by the House as follows:
- 3 1. Page 1, line 7, by inserting after the word
- 4 "slaughter" the words "and beef cattle sold for breeding
- 5 purposes,".

S-3756 FILED

BY ELVIE DREESZEN

MAY 13, 1981

BERL E. PRIEBE

4/15 5/14/81 (p. 1740)

HOUSE FILE 842

S-3875

- 1 Amend House File 842 as amended, passed and
- 2 reprinted by the House as follows:
- 3 1. Page 1, by inserting after line 28, the
- 4 following:
- 5 "Sec. ____ Chapter 181, Code 1981, is amended
- 6 by adding the following new section:
- 7 NEW SECTION. Records, kept by the executive
- 8 committee, of refunds given pursuant to the provisions
- 9 of section 181.12, shall be public records as defined
- 10 in section 68A.1, and shall be subject to the provisions
- 11 of chapter 68A."

S-3875 FILED & WITHDRAWN

BY BERL E. PRIEBE

MAY 22, 1981

(p. 1827)

HOUSE FILE 842

S-3739

1 Amend House File 842 as amended, passed and reprinted
2 by the House as follows:
3 1. Page 1, lines 8 and 9, by striking the
4 words "ten-cents-per-head" and inserting in lieu
5 thereof the words "ten not to exceed fifty cents
6 per head".

S-3739 FILED

MAY 12, 1981

W/S 5/13/81 (p. 1658)

BY BERL E. PRIEBE

JOHN W. JENSEN

HOUSE FILE 842

S-3730

1 Amend House File 842 as amended, passed and
2 reprinted by the House as follows:
3 1. Page 1, by inserting before line 1 the
4 following:
5 "Section 1. Section 181.12, Code 1981, is amended
6 by striking the section and inserting in lieu thereof
7 the following:
8 181.12 NONCOLLECTION OF TAX ON APPLICATION. Any
9 person from whom the excise tax may be collected may
10 be exempt from the collection of the excise tax by
11 filling out and submitting a form furnished by the
12 executive committee providing that the person named
13 thereon is exempt from the collection of the excise
14 tax. The form shall be presented to the purchaser
15 at the time of each sale for which the named person
16 is to be exempt and a copy sent to the executive
17 committee. All forms and envelopes properly addressed
18 shall be furnished by the executive committee and
19 shall be available at all county extension offices
20 and all local banks in the county. Any purchaser
21 charged by this chapter with remitting the excise
22 tax shall display these forms for exemption in or
23 prominent place in the place of business or make them
24 readily available to all producers. Any purchaser
25 receiving a form properly filled out shall not collect
26 the excise tax from the person named thereon and shall
27 be exempt from remitting the excise tax from that
28 producer."
29 2. Title page, line 2, by inserting after the
30 word "tax" the words "and providing for an exemption
31 from the tax".

S-3730 FILED

MAY 12, 1981

Foot 5/13/81 (p. 1658)

BY BERL E. PRIEBE

HOUSE FILE 842

S-3818

1 Amend House File 842 as amended, passed and
2 reprinted by the House as follows:
3 1. Page 1, by inserting after line 28, the
4 following:
5 "Sec. ____ . Section 181.12, Code 1981, is repealed."

S-3818 FILED

BY BERL E. PRIEBE

MAY 20, 1981

4/15 5/22/81 (p. 1527)

HOUSE FILE 842

S-3854

1 Amend House File 842 as amended, passed and
2 reprinted by the House, as follows:
3 1. Page 1, by inserting before line 1 the
4 following:
5 "Section 1. Section 181.12, Code 1981, is amended
6 to read as follows:
7 181.12 REMISSION OF TAX ON APPLICATION. Any A
8 person from whom the excise tax herein is collected
9 may, by written application filed with the executive
10 committee within sixty days after its collection from
11 him, have said the amount remitted to him the person
12 by the executive committee. The information that
13 the excise tax is refundable and the address of the
14 executive committee to which application for a refund
15 may be made shall appear on the invoice of sale form
16 supplied by the purchaser to the producer near the
17 area on the form which shows the amount of the excise
18 tax paid. The executive committee shall furnish uniform
19 application for refund forms and envelopes properly
20 addressed to the executive committee to each purchaser
21 charged by this chapter with remitting the excise
22 tax in sufficient number to make said the refund forms
23 and envelopes readily available to all producers.
24 A purchaser charged by this chapter with remitting
25 the excise tax shall display said the application
26 for refund forms and envelopes in a prominent position
27 in its place of business and make the same them readily
28 available to all producers."
29 2. By renumbering sections as required by this
30 amendment.

S-3854 FILED

BY BERL E. PRIEBE

MAY 21, 1981

ARNE WALDSTEIN

adopted 5/22/81 (p. 1527)

HOUSE FILE 842

S-3806

1 Amend House File 842 as amended, passed and
2 reprinted by the House as follows:
3 1. Page 1, line 7, by inserting after the word
4 "slaughter" the words "and for beef cattle sold for
5 breeding purposes,".

S-3806 FILED
MAY 19, 1981

BY BERL PRIEBE

HOUSE FILE 842

S-3805

1 Amend House File 842 as amended, passed and
2 reprinted by the House as follows:
3 1. Page 1, by inserting before line 1 the follow-
4 ing:
5 "Section ____ Section 181.12, Code 1981, is amended
6 to read as follows:
7 181.12 REMISSION OF TAX ON APPLICATION. Any A
8 person from whom the excise tax herein is collected
9 may, by written application filed with the executive
10 committee within ~~sixty-days~~ one year after its
11 collection ~~from him,~~ have said the amount remitted
12 to him or her by the executive committee. The
13 executive committee shall furnish uniform application
14 for refund forms which state that the excise tax is
15 voluntary and may be refunded, and envelopes properly
16 addressed to the executive committee to each purchaser
17 charged by this chapter with remitting the excise
18 tax in sufficient number to make said the refund forms
19 and envelopes readily available to all producers.
20 A purchaser charged by this chapter with remitting
21 the excise tax shall display said application for
22 refund forms and envelopes in a prominent position
23 in its place of business and make the same readily
24 available to all producers and may present to a
25 producer a refund form and envelope with payment of
26 the purchase price from which the excise tax has been
27 deducted."
28 2. By renumbering sections as required by this
29 amendment.

S-3805 FILED & LOST (p. 174)
MAY 19, 1981

BY BERL E. PRIEBE

SENATE AMENDMENT TO HOUSE FILE 842

-4418

1 Amend House File 842 as amended, passed and
2 reprinted by the House, as follows:

3 1. Page 1, by inserting before line 1 the
4 following:

5 "Section 1. Section 181.12, Code 1981, is amended
6 to read as follows:

7 181.12 REMISSION OF TAX ON APPLICATION. Any A
8 person from whom the excise tax herein is collected
9 may, by written application filed with the executive
10 committee within sixty days after its collection ~~from~~
11 ~~him~~, have said the amount remitted to ~~him~~ the person
12 by the executive committee. The information that
13 the excise tax is refundable and the address of the
14 executive committee to which application for a refund
15 may be made shall appear on the invoice of sale form
16 supplied by the purchaser to the producer near the
17 area on the form which shows the amount of the excise
18 tax paid. The executive committee shall furnish uniform
19 application for refund forms and envelopes properly
20 addressed to the executive committee to each purchaser
21 charged by this chapter with remitting the excise
22 tax in sufficient number to make said the refund forms
23 and envelopes readily available to all producers.
24 A purchaser charged by this chapter with remitting
25 the excise tax shall display said the application
26 for refund forms and envelopes in a prominent position
27 in its place of business and make the-same them readily
28 available to all producers."

29 2. By renumbering sections as required by this
30 amendment.

H-4418 FILED MAY 22, 1981
HOUSE CONCURRED (p. 2255)

RECEIVED FROM THE SENATE

HOUSE FILE 842

AN ACT

TO PROVIDE FOR INCREASING THE MAXIMUM PERMISSIBLE ASSESSMENT
FOR THE IOWA BEEF EXCISE TAX.

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

Section 1. Section 181.12, Code 1981, is amended to read
as follows:

181.12 REMISSION OF TAX ON APPLICATION. Any A person
from whom the excise tax hereon is collected may, by written
application filed with the executive committee within sixty
days after its collection ~~from him~~, have ~~said the~~ amount
remitted to him the person by the executive committee. The
information that the excise tax is refundable and the address
of the executive committee to which application for a refund
may be made shall appear on the invoice of sale form supplied
by the purchaser to the producer near the area on the form
which shows the amount of the excise tax paid. The executive

committee shall furnish uniform application for refund forms
and envelopes properly addressed to the executive committee
to each purchaser charged by this chapter with remitting the
excise tax in sufficient number to make ~~said the~~ refund forms
and envelopes readily available to all producers. A purchaser
charged by this chapter with remitting the excise tax shall
display ~~said the~~ application for refund forms and envelopes
in a prominent position in its place of business and make
~~the same them~~ readily available to all producers.

Sec. 2. Section 181.19, unnumbered paragraph 1, Code 1981,
is amended to read as follows:

The secretary shall, upon the petition of five hundred
producers, conduct an initial referendum to determine whether
an excise tax shall be collected, at a rate established by
the executive committee, of twenty-five not to exceed fifty
cents per head on all beef cattle sold for slaughter and five
not to exceed thirty-five cents per head on all veal calves
sold for slaughter, and ten-cents-per-head on all sales of
beef cattle for any other purpose, shall be collected.

Sec. 3. Chapter 181, Code 1981, is amended by adding the
following new section:

NEW SECTION. At any time prior to expiration of the four-
year excise tax which commenced December 1, 1978, and upon
the petition of five hundred producers, the secretary shall
call a special referendum on the question whether an excise
tax above the statutory maximums in effect prior to July 1,
1981 shall be collected. The special referendum shall be
conducted as provided in this chapter for referendum elections.
It shall be conducted in lieu of and shall take the place
of the regular four-year extension referendum specified in
sections 181.14 and 181.15. If the special referendum is
successful, the excise tax provided for in the referendum
shall be levied and imposed within ninety days for four years,
and the excise tax in existence shall terminate. If the
special referendum is unsuccessful, the provisions of section

181.15, fourth unnumbered paragraph, shall apply. This section is repealed effective December 1, 1982.

DELWYN STROMER
Speaker of the House

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 842, Sixty-ninth General Assembly.

PAT H. HARPER
Chief Clerk of the House

Approved June 17, 1981

ROBERT D. RAY
Governor