

no pass 5-5-89 (p 303) per amend 3096

reprinted

House File 127

State Government: Renaud, Chair; Carpenter, Hammond, Peterson of Carroll and Shoning.

JAN 26 1989

HOUSE FILE 127

STATE GOVERNMENT

BY PAVICH, RENAUD, SHERZAN, MUHLBAUER, LUNDBY, BISIGNANO, JOCHUM, and CONNOLLY

DUPASS per amend (p 555) 2-23-89

Passed House, Date 3-22-89 (p 927) Passed Senate, Date \_\_\_\_\_  
Vote: Ayes 77 Nays 18 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act to allow class "C" liquor control license holders and  
2 class "B" beer permit holders to brew beer to be served on the  
3 premises and making the barrel tax on beer applicable.

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

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HOUSE FILE 127

H-3096

1 Amend House File 127 as follows:  
2 1. Page 4, by inserting after line 25 the  
3 following:  
4 "Sec. \_\_\_\_ . EFFECTIVE DATE. This Act, being deemed  
5 of immediate importance, takes effect upon enactment."  
6 2. Title page, line 3, by inserting after the  
7 word "applicable" the following: ", and providing an  
8 effective date".  
9 3. By numbering and renumbering as necessary.  
By COMMITTEE ON STATE GOVERNMENT  
BLANSHAN of Greene, Chairperson

H-3096 FILED FEBRUARY 8, 1989  
Adopted 3-22-89 (p 927)

HF 127

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1 Section 1. Section 123.124, Code 1989, is amended to read  
2 as follows:

3 123.124 PERMITS -- CLASSES.

4 Permits for the manufacture and sale, or sale of beer shall  
5 be divided into ~~three~~ four classes, and ~~shall be~~ known as  
6 either class "A", special class "A", class "B", or class "C"  
7 permits. A class "A" permit ~~shall allow~~ allows the holder to  
8 manufacture and sell beer at wholesale. A holder of a special  
9 class "A" permit may only manufacture beer to be consumed on  
10 the licensed premises for which the person also holds a class  
11 "C" liquor control license or class "B" beer permit. A class  
12 "B" permit ~~shall allow~~ allows the holder to sell beer at  
13 retail for consumption on or off the premises. A class "C"  
14 permit ~~shall allow~~ allows the holder to sell beer at retail  
15 for consumption off the premises.

16 Sec. 2. Section 123.125, Code 1989, is amended to read as  
17 follows:

18 123.125 ISSUANCE OF PERMITS.

19 The administrator shall issue class "A", special class "A",  
20 class "B", and class "C" beer permits and may suspend or  
21 revoke ~~such~~ permits for cause as provided in this chapter.

22 Sec. 3. Section 123.127, Code 1989, is amended by adding  
23 the following new unnumbered paragraph:

24 NEW UNNUMBERED PARAGRAPH. An applicant for a special class  
25 "A" permit shall comply with the requirements for a class "A"  
26 permit and shall also state on the application that the  
27 applicant holds or has applied for a class "C" liquor control  
28 license or class "B" beer permit.

29 Sec. 4. Section 123.130, Code 1989, is amended by adding  
30 the following new unnumbered paragraph:

31 NEW UNNUMBERED PARAGRAPH. A person who holds a special  
32 class "A" permit for the same location at which the person  
33 holds a class "C" liquor control license or class "B" beer  
34 permit may manufacture and sell beer to be consumed on the  
35 premises.

1 Sec. 5. Section 123.134, subsection 1, Code 1989, is  
2 amended to read as follows:

3 1. The annual permit fee for a class "A" or special class  
4 "A" permit ~~shall-be~~ is two hundred fifty dollars.

5 Sec. 6. Section 123.135, subsection 1, Code 1989, is  
6 amended to read as follows:

7 1. Any A manufacturer, brewer, bottler, importer, or  
8 vendor of beer or any agent thereof desiring to ship or sell  
9 beer, or have beer brought into this state for resale by a  
10 class "A" permittee shall first make application for and ~~shall~~  
11 be issued a brewer's certificate of compliance by the  
12 administrator for ~~such that~~ purpose. ~~Such~~ The certificate of  
13 compliance ~~shall-expire~~ expires at the end of one year from  
14 the date of issuance and shall be renewed for a like period  
15 upon application to the administrator unless otherwise revoked  
16 for cause. Each application for a certificate of compliance  
17 or renewal ~~thereof~~ of a certificate shall be accompanied by a  
18 fee of one hundred dollars payable to the division. Each  
19 holder of a certificate of compliance shall furnish ~~such the~~  
20 information ~~and in such the form as~~ the administrator ~~may~~  
21 ~~require~~ requires. Any A brewer whose plant is located in Iowa  
22 and who otherwise holds a class "A" beer permit to sell beer  
23 at wholesale ~~shall-be~~ is exempt from the fee, but not ~~of from~~  
24 the terms and conditions, ~~as-herein-provided~~ of the permit.  
25 The holder of a special class "A" permit is exempt from the  
26 requirements of this section.

27 Sec. 7. Section 123.136, unnumbered paragraph 1, Code  
28 1989, is amended to read as follows:

29 In addition to the annual permit fee to be paid by all  
30 class "A" permittees ~~under the-provisions-of~~ this chapter  
31 there shall be levied and collected from ~~such the~~ permittees  
32 on all beer manufactured for sale or sold in this state at  
33 wholesale and on all beer imported into this state for sale at  
34 wholesale and sold in this state at wholesale, and from  
35 special class "A" permittees on all beer manufactured for

1 consumption on the premises, a tax of five and eighty-nine  
2 hundredths dollars for every barrel containing thirty-one  
3 gallons, and at a like rate for any other quantity or for the  
4 fractional part of a barrel. However, no tax shall be levied  
5 or collected on beer shipped outside this state by a class "A"  
6 permittee or sold by one class "A" permittee to another class  
7 "A" permittee.

8 Sec. 8. Section 123.137, unnumbered paragraph 1, Code  
9 1989, is amended to read as follows:

10 Every A person holding a class "A" or special class "A"  
11 permit shall on or before the tenth day of each calendar month  
12 commencing on the tenth day of the calendar month following  
13 the month in which such the person is issued a permit, make a  
14 report under oath to the division upon forms to be furnished  
15 by the division for such that purpose showing the exact number  
16 of barrels of beer, or fractional parts thereof of barrels,  
17 sold by such the permit holder during the preceding calendar  
18 month. Such The report shall also state such information as  
19 the administrator may-require requires, and such permit  
20 holders shall at the time of filing said a report pay to the  
21 division the amount of tax due at the rate fixed in section  
22 123.136.

23 Sec. 9. Section 123.138, Code 1989, is amended to read as  
24 follows:

25 123.138 BOOKS OF ACCOUNT REQUIRED.

26 Each class "A" or special class "A" permittee shall keep  
27 proper books of account and records showing the amount of beer  
28 sold by the permittee, which and these books of account shall  
29 be at all times open to inspection by the administrator and to  
30 other persons pursuant to section 123.30, subsection 1. Each  
31 class "B" and class "C" permittee shall keep proper books of  
32 account and records showing each purchase of beer made by the  
33 permittee, and the date and the amount of each purchase and  
34 the name of the person from whom each purchase was made, which  
35 books of account and records shall be open to inspection

1 pursuant to section 123.30, subsection 1, during normal  
2 business hours of the permittee.

3 Sec. 10. Section 123.139, Code 1989, is amended to read as  
4 follows:

5 123.139 SEPARATE LOCATIONS -- CLASS "A", SPECIAL CLASS  
6 "A".

7 Every A class "A" or special class "A" permittee having  
8 more than one place of business ~~shall be~~ is required to have a  
9 separate permit for each separate place of business maintained  
10 by ~~such the~~ the permittee ~~wherein-such~~ where beer is stored,  
11 warehoused, or sold.

12 Sec. 11. Section 123.142, unnumbered paragraph 1, Code  
13 1989, is amended to read as follows:

14 It ~~shall be~~ is unlawful for the holder of any a class "B"  
15 or class "C" permit issued under ~~the-provisions-of~~ this  
16 chapter to sell beer, except beer brewed on the premises  
17 covered by a special class "A" permit or beer purchased from a  
18 person holding a ~~subsisting~~ class "A" permit issued in  
19 accordance with ~~the-provisions-of~~ this chapter, and on which  
20 the tax provided in section 123.136 has been paid. However,  
21 ~~the-provisions-of~~ this section ~~shall~~ does not apply to the  
22 holders of special class "B" permits issued under section  
23 123.133 for sales in cars engaged in interstate commerce nor  
24 to class "D" liquor control licensees as provided in this  
25 chapter.

26 EXPLANATION

27 This bill allows the operation of "brew pubs" by permitting  
28 class "C" liquor control licensees and class "B" beer  
29 permittees to brew beer on those premises to be consumed only  
30 on those premises. A licensee or permittee must obtain a  
31 special class "A" beer permit which is applied for in the same  
32 way as a regular class "A" permit. A special class "A" permit  
33 holder does not have to obtain a certificate of compliance,  
34 but is required to pay the barrel tax as normally levied and  
35 keep the records required of any other permit holder. A

- 1 separate special class "A" permit is required for each
- 2 separate place of business.
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HOUSE CLIP SHEET

MARCH 6, 1989

Page 13

HOUSE FILE 127  
FISCAL NOTE

A fiscal note for HOUSE FILE 127 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

House File 127 allows holders of Class "C" liquor licenses and Class "B" beer permits to brew beer for on-premise consumption with the purchase of a Special Class "A" permit. The permit will cost \$250.00 and the beer will be subject to the current tax on beer of \$5.89 per 31 gallons of beer manufactured.

Fiscal Effect

Unless many micro-breweries open and begin manufacturing significant quantities of beer, additional revenue from this source is not anticipated to exceed \$100,000.

Source: Department of Commerce, Alcoholic Beverages Division (LSB 1005hf, PDD)

FILED MARCH 2, 1989

BY DENNIS PROUTY, FISCAL DIRECTOR

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Sen. State Govt -  
DO PASS 4-5-89 (p. 1202)

HOUSE FILE 127

BY PAVICH, RENAUD, SHERZAN,  
MUHLBAUER, LUNDBY, BISIGNANO,  
JOCHUM, and CONNOLLY

(As Amended and Passed by the House March 22, 1989)

Passed House, Date 4-18-89 (p. 1086) Passed Senate, Date 4-11-89 (p. 1315)  
Vote: Ayes 73 Nays 10 Vote: Ayes 36 Nays 13  
Approved May 24, 1989

**A BILL FOR**

400, 3027-1 An Act to allow class "C" liquor control license holders and  
2 class "B" beer permit holders to brew beer to be served on the  
3 premises and making the barrel tax on beer applicable, and  
4 providing an effective date.

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

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House Amendments \_\_\_\_\_

1 Section 1. Section 123.124, Code 1989, is amended to read  
2 as follows:

3 123.124 PERMITS -- CLASSES.

4 Permits for the manufacture and sale, or sale of beer shall  
5 be divided into ~~three~~ four classes, and ~~shall be~~ known as  
6 either class "A", special class "A", class "B", or class "C"  
7 permits. A class "A" permit ~~shall allow~~ allows the holder to  
8 manufacture and sell beer at wholesale. A holder of a special  
9 class "A" permit may only manufacture beer to be consumed on  
10 the licensed premises for which the person also holds a class  
11 "C" liquor control license or class "B" beer permit. A class  
12 "B" permit ~~shall allow~~ allows the holder to sell beer at  
13 retail for consumption on or off the premises. A class "C"  
14 permit ~~shall allow~~ allows the holder to sell beer at retail  
15 for consumption off the premises.

16 Sec. 2. Section 123.125, Code 1989, is amended to read as  
17 follows:

18 123.125 ISSUANCE OF PERMITS.

19 The administrator shall issue class "A", special class "A",  
20 class "B", and class "C" beer permits and may suspend or  
21 revoke such permits for cause as provided in this chapter.

22 Sec. 3. Section 123.127, Code 1989, is amended by adding  
23 the following new unnumbered paragraph:

24 NEW UNNUMBERED PARAGRAPH. An applicant for a special class  
25 "A" permit shall comply with the requirements for a class "A"  
26 permit and shall also state on the application that the  
27 applicant holds or has applied for a class "C" liquor control  
28 license or class "B" beer permit.

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35 premises.



1 Sec. 5. Section 123.134, subsection 1, Code 1989, is  
2 amended to read as follows:

3 1. The annual permit fee for a class "A" or special class  
4 "A" permit shall-be is two hundred fifty dollars.

5 Sec. 6. Section 123.135, subsection 1, Code 1989, is  
6 amended to read as follows:

7 1. Any A manufacturer, brewer, bottler, importer, or  
8 vendor of beer or any agent thereof desiring to ship, or sell  
9 beer, or have beer brought into this state for resale by a  
10 class "A" permittee shall first make application for and shall  
11 be issued a brewer's certificate of compliance by the  
12 administrator for such that purpose. Such The certificate of  
13 compliance shall-expire expires at the end of one year from  
14 the date of issuance and shall be renewed for a like period  
15 upon application to the administrator unless otherwise revoked  
16 for cause. Each application for a certificate of compliance  
17 or renewal thereof of a certificate shall be accompanied by a  
18 fee of one hundred dollars payable to the division. Each  
19 holder of a certificate of compliance shall furnish such the  
20 information and in such the form as the administrator may  
21 require requires. Any A brewer whose plant is located in Iowa  
22 and who otherwise holds a class "A" beer permit to sell beer  
23 at wholesale shall-be is exempt from the fee, but not of from  
24 the terms and conditions, --as-herein-provided of the permit.  
25 The holder of a special class "A" permit is exempt from the  
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27 Sec. 7. Section 123.136, unnumbered paragraph 1, Code  
28 1989, is amended to read as follows:

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31 there shall be levied and collected from such the permittees  
32 on all beer manufactured for sale or sold in this state at  
33 wholesale and on all beer imported into this state for sale at  
34 wholesale and sold in this state at wholesale, and from  
35 special class "A" permittees on all beer manufactured for

1 consumption on the premises, a tax of five and eighty-nine  
2 hundredths dollars for every barrel containing thirty-one  
3 gallons, and at a like rate for any other quantity or for the  
4 fractional part of a barrel. However, no tax shall be levied  
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12 commencing on the tenth day of the calendar month following  
13 the month in which such the person is issued a permit, make a  
14 report under oath to the division upon forms to be furnished  
15 by the division for such that purpose showing the exact number  
16 of barrels of beer, or fractional parts thereof of barrels,  
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18 month. Such The report shall also state such information as  
19 the administrator may-require requires, and such permit  
20 holders shall at the time of filing said a report pay to the  
21 division the amount of tax due at the rate fixed in section  
22 123.136.

23 Sec. 9. Section 123.138, Code 1989, is amended to read as  
24 follows:

25 123.138 BOOKS OF ACCOUNT REQUIRED.

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28 sold by the permittee, which and these books of account shall  
29 be at all times open to inspection by the administrator and to  
30 other persons pursuant to section 123.30, subsection 1. Each  
31 class "B" and class "C" permittee shall keep proper books of  
32 account and records showing each purchase of beer made by the  
33 permittee, and the date and the amount of each purchase and  
34 the name of the person from whom each purchase was made, which  
35 books of account and records shall be open to inspection

1 pursuant to section 123.30, subsection 1, during normal  
2 business hours of the permittee.

3 Sec. 10. Section 123.139, Code 1989, is amended to read as  
4 follows:

5 123.139 SEPARATE LOCATIONS -- CLASS "A", SPECIAL CLASS  
6 "A".

7 Every A class "A" or special class "A" permittee having  
8 more than one place of business ~~shall-be~~ is required to have a  
9 separate permit for each separate place of business maintained  
10 by ~~such~~ the permittee ~~wherein-such~~ where beer is stored,  
11 warehoused, or sold.

12 Sec. 11. Section 123.142, unnumbered paragraph 1, Code  
13 1989, is amended to read as follows:

14 It ~~shall-be~~ is unlawful for the holder of any a class "B"  
15 or class "C" permit issued under ~~the-provisions-of~~ this  
16 chapter to sell beer, except beer brewed on the premises  
17 covered by a special class "A" permit or beer purchased from a  
18 person holding a subsisting class "A" permit issued in  
19 accordance with ~~the-provisions-of~~ this chapter, and on which  
20 the tax provided in section 123.136 has been paid. However,  
21 ~~the-provisions-of~~ this section ~~shall~~ does not apply to the  
22 holders of special class "B" permits issued under section  
23 123.133 for sales in cars engaged in interstate commerce nor  
24 to class "D" liquor control licensees as provided in this  
25 chapter.

4010, 3227

26 Sec. 12. EFFECTIVE DATE. This Act, being deemed of  
27 immediate importance, takes effect upon enactment.

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SENATE AMENDMENT TO HOUSE FILE 127

H-4010

- 1 Amend House File 127, as amended, passed, and re-
- 2 printed by the House, as follows:
- 3 1. Page 4, by striking lines 26 and 27.
- 4 2. Title page, line 3, by striking the word "
- 5 and".
- 6 3. Title page, line 4, by striking the words
- 7 "providing an effective date".

RECEIVED FROM THE SENATE

H-4010 FILED APRIL 13, 1989

*House concurred 4-18-89 (p. 1686)*

HOUSE FILE 127

S-3627

- 1 Amend House File 127, as amended, passed, and re-
- 2 printed by the House, as follows:
- 3 1. Page 4, by striking lines 26 and 27.
- 4 2. Title page, line 3, by striking the word "
- 5 and".
- 6 3. Title page, line 4, by striking the word
- 7 "providing an effective date".

By DONALD V. DOYLE  
BERL E. PRIEBE  
DALE L. TIEDEN

S-3627 FILED APRIL 11, 1989

ADOPTED

*4-11-89 (p. 1314)*

HOUSE FILE 127

AN ACT

TO ALLOW CLASS "C" LIQUOR CONTROL LICENSE HOLDERS AND CLASS "B" BEER PERMIT HOLDERS TO BREW BEER TO BE SERVED ON THE PREMISES AND MAKING THE BARREL TAX ON BEER APPLICABLE.

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

Section 1. Section 123.124, Code 1989, is amended to read as follows:

123.124 PERMITS -- CLASSES.

Permits for the manufacture and sale, or sale of beer shall be divided into three ~~four~~ classes, and shall be known as either class "A", special class "A", class "B", or class "C" permits. A class "A" permit ~~shall allow~~ allows the holder to manufacture and sell beer at wholesale. A holder of a special class "A" permit may only manufacture beer to be consumed on the licensed premises for which the person also holds a class "C" liquor control license or class "B" beer permit. A class "B" permit ~~shall allow~~ allows the holder to sell beer at retail for consumption on or off the premises. A class "C" permit ~~shall allow~~ allows the holder to sell beer at retail for consumption off the premises.

Sec. 2. Section 123.125, Code 1989, is amended to read as follows:

123.125 ISSUANCE OF PERMITS.

The administrator shall issue class "A", special class "A", class "B", and class "C" beer permits and may suspend or revoke such permits for cause as provided in this chapter.

Sec. 3. Section 123.127, Code 1989, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. An applicant for a special class "A" permit shall comply with the requirements for a class "A" permit and shall also state on the application that the applicant holds or has applied for a class "C" liquor control license or class "B" beer permit.

Sec. 4. Section 123.130, Code 1989, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. A person who holds a special class "A" permit for the same location at which the person holds a class "C" liquor control license or class "B" beer permit may manufacture and sell beer to be consumed on the premises.

Sec. 5. Section 123.134, subsection 1, Code 1989, is amended to read as follows:

1. The annual permit fee for a class "A" or special class "A" permit shall be ~~is~~ two hundred fifty dollars.

Sec. 6. Section 123.135, subsection 1, Code 1989, is amended to read as follows:

1. Any A manufacturer, brewer, bottler, importer, or vendor of beer or any agent thereof desiring to ship or sell beer, or have beer brought into this state for resale by a class "A" permittee shall first make application for and shall be issued a brewer's certificate of compliance by the administrator for such that purpose. Such The certificate of compliance ~~shall expire~~ expires at the end of one year from the date of issuance and shall be renewed for a like period upon application to the administrator unless otherwise revoked for cause. Each application for a certificate of compliance or renewal thereof of a certificate shall be accompanied by a fee of one hundred dollars payable to the division. Each holder of a certificate of compliance shall furnish such the information and in such the form as the administrator may require requires. Any A brewer whose plant is located in Iowa

and who otherwise holds a class "A" beer permit to sell beer at wholesale shall be ~~is~~ exempt from the fee, but not of ~~from~~ the terms and conditions, ~~as herein provided of the permit.~~ The holder of a special class "A" permit is exempt from the requirements of this section.

Sec. 7. Section 123.136, unnumbered paragraph 1, Code 1989, is amended to read as follows:

In addition to the annual permit fee to be paid by all class "A" permittees under ~~the provisions of this chapter~~ there shall be levied and collected from ~~such the~~ permittees on all beer manufactured for sale or sold in this state at wholesale and on all beer imported into this state for sale at wholesale and sold in this state at wholesale, and from special class "A" permittees on all beer manufactured for consumption on the premises, a tax of five and eighty-nine hundredths dollars for every barrel containing thirty-one gallons, and at a like rate for any other quantity or for the fractional part of a barrel. However, no tax shall be levied or collected on beer shipped outside this state by a class "A" permittee or sold by one class "A" permittee to another class "A" permittee.

Sec. 8. Section 123.137, unnumbered paragraph 1, Code 1989, is amended to read as follows:

Every A person holding a class "A" or special class "A" permit shall on or before the tenth day of each calendar month commencing on the tenth day of the calendar month following the month in which ~~such the~~ person is issued a permit, make a report under oath to the division upon forms to be furnished by the division for ~~such that~~ purpose showing the exact number of barrels of beer, or fractional parts thereof of barrels, sold by ~~such the~~ permit holder during the preceding calendar month. ~~Such The~~ report shall also state such information as the administrator ~~may require~~ requires, and such permit holders shall at the time of filing ~~said a~~ report pay to the division the amount of tax due at the rate fixed in section 123.136.

Sec. 9. Section 123.138, Code 1989, is amended to read as follows:

123.138 BOOKS OF ACCOUNT REQUIRED.

Each class "A" or special class "A" permittee shall keep proper books of account and records showing the amount of beer sold by the permittee, ~~which and these~~ books of account shall be at all times open to inspection by the administrator and to other persons pursuant to section 123.30, subsection 1. Each class "B" and class "C" permittee shall keep proper books of account and records showing each purchase of beer made by the permittee, and the date and the amount of each purchase and the name of the person from whom each purchase was made, which books of account and records shall be open to inspection pursuant to section 123.30, subsection 1, during normal business hours of the permittee.

Sec. 10. Section 123.139, Code 1989, is amended to read as follows:

123.139 SEPARATE LOCATIONS -- CLASS "A", SPECIAL CLASS "A".

Every A class "A" or special class "A" permittee having more than one place of business ~~shall be is~~ required to have a separate permit for each separate place of business maintained by ~~such the~~ permittee ~~wherein such where~~ beer is stored, warehoused, or sold.

Sec. 11. Section 123.142, unnumbered paragraph 1, Code 1989, is amended to read as follows:

It ~~shall be is~~ unlawful for the holder of any a class "B" or class "C" permit issued under ~~the provisions of this chapter~~ to sell beer, except beer brewed on the premises covered by a special class "A" permit or beer purchased from a person holding a subsisting class "A" permit issued in accordance with the provisions of this chapter, and on which the tax provided in section 123.136 has been paid. However, ~~the provisions of this section shall does~~ not apply to the holders of special class "B" permits issued under section

123.133 for sales in cars engaged in interstate commerce nor to class "D" liquor control licensees as provided in this chapter.

---

DONALD D. AVENSON  
Speaker of the House

---

JO ANN ZIMMERMAN  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 127, Seventy-third General Assembly.

---

JOSEPH O'HERN  
Chief Clerk of the House

Approved May 24, 1989

---

TERRY E. BRANSTAD  
Governor