

Sen. Ways & Means
OO pass 3-3-89 (p-1116)

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FILED MAR 09 1989

SENATE FILE 386
BY COMMITTEE ON AGRICULTURE

(SUCCESSOR TO LSB 2119SC)

(COMPANION TO HF 450)

(P. 1208)
Passed Senate, Date 4/6/89 Passed House, Date 4/25/89 (P. 1250)
Vote: Ayes 42 Nays 4 Vote: Ayes 95 Nays 0
Approved _____

A BILL FOR

3522-1 An Act eliminating refunds from excise taxes on egg sales.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE FILE 386

S-3522

- 1 Amend Senate File 386 as follows:
- 2 1. Page 1, by inserting after line 9, the
- 3 following:
- 4 "Sec. ____ Section 196A.18, Code 1989, is amended
- 5 to read as follows:
- 6 196A.18 REFUNDS.
- 7 A producer who has paid ~~the tax~~ a nonrefundable
- 8 promotion import tax in another state on eggs produced
- 9 in Iowa may, by application in writing to the council,
- 10 secure a refund in the amount ~~paid or any portion~~
- 11 thereof of the import tax paid which does not exceed
- 12 the amount of tax paid under this chapter. The refund
- 13 shall be payable only when the application shall have
- 14 been made to the council within sixty days after the
- 15 end of the calendar quarter during which the eggs were
- 16 sold by the producer. Each application for refund by
- 17 a producer shall have attached thereto to it proof of
- 18 the import tax paid and the tax paid under this
- 19 chapter. The proof of tax paid may be in the form of
- 20 a duplicate or certified copy of the purchase invoice
- 21 by the purchaser."
- 22 2. Page 1, by striking line 22.
- 23 3. Title page, line 1, by striking the word
- 24 "eliminating" and inserting the following: "relating
- 25 to".
- 26 4. By renumbering as necessary.

SF 386

By WILMER RENSINK

S-3522 FILED APRIL 3, 1989

LSB 2119SC

da/sc/14

1 Section 1. Section 179.5A, Code 1989, is amended to read
2 as follows:

3 179.5A RIGHT TO REFUND NOT SUBJECT TO EXECUTION OR
4 TRANSFER.

5 The right of a person to a refund under this chapter or
6 under ~~chapters~~ chapter 181, 182, 183A, 184A, 185, or 185C~~7-or~~
7 ~~196A~~ is not subject to execution, levy, attachment,
8 garnishment, or other legal process, and is not transferable
9 or assignable at law or in equity.

3522

10 Sec. 2. Section 196A.19, unnumbered paragraph 2, Code
11 1989, is amended to read as follows:

12 Moneys collected under the authority of this chapter ~~shall~~
13 ~~be~~ are subject to audit by the auditor of state ~~and~~. The
14 moneys shall be used by the Iowa egg council first for the
15 payment of collection ~~and-refund~~ expenses, second for payment
16 of the costs and expenses arising in connection with
17 conducting referendums, and third for market development. ~~Any~~
18 ~~moneys~~ Moneys remaining in the Iowa egg fund after a
19 referendum is held when a majority of the voters do not favor
20 extending the tax shall continue to be expended in accordance
21 with ~~the-provisions-of~~ this chapter until exhausted.

3522 -

22 Sec. 3. Section 196A.18, Code 1989, is repealed.

23 EXPLANATION

24 This bill eliminates provisions under chapter 196A which
25 allow a producer of eggs to claim a refund on excise taxes
26 paid on the eggs by the producer to support the Iowa egg
27 council.

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**SENATE FILE 386
FISCAL NOTE**

A fiscal note for **SENATE FILE 386** 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.

Senate File 386 eliminates provisions under Chapter 196A which allow a producer of eggs to claim a refund on excise taxes paid on the eggs by the producer to support the Iowa Egg Council.

Fiscal Effect

Deleting the refund clause would mean \$80,000 which would have been refunded, would be made available for promotion of the egg in Iowa.

Source: Iowa Egg Council

(LSB 2119sv, PDD)

FILED MARCH 22, 1989

BY DENNIS PROUTY, FISCAL DIRECTOR

SENATE FILE 386
BY COMMITTEE ON AGRICULTURE

(SUCCESSOR TO LSB 2119SC)

(COMPANION TO HF 450)

(AS AMENDED AND PASSED BY THE SENATE APRIL 6, 1989)

~~_____~~ - New Language by the Senate

* - Language Stricken by the Senate

Passed Senate, Date ^{p. 1208} 4/6/89 Passed House, Date 4/25/89 (P. 1850)
Vote: Ayes 42 Nays 4 Vote: Ayes 95 Nays 0
Approved May 8, 1989

A BILL FOR

1 An Act relating to refunds from excise taxes on egg sales.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 179.5A, Code 1989, is amended to read
2 as follows:

3 179.5A RIGHT TO REFUND NOT SUBJECT TO EXECUTION OR
4 TRANSFER.

5 The right of a person to a refund under this chapter or
6 under chapters chapter 181, 182, 183A, 184A, 185, or 185C~~7~~-or
7 ~~196A~~ is not subject to execution, levy, attachment,
8 garnishment, or other legal process, and is not transferable
9 or assignable at law or in equity.

10 Sec. 2. Section 196A.18, Code 1989, is amended to read as
11 follows:

12 196A.18 REFUNDS.

13 A producer who has paid the tax a nonrefundable promotion
14 import tax in another state on eggs produced in Iowa may, by
15 application in writing to the council, secure a refund in the
16 amount paid or any portion thereof of the import tax paid
17 which does not exceed the amount of tax paid under this
18 chapter. The refund shall be payable only when the
19 application shall have been made to the council within sixty
20 days after the end of the calendar quarter during which the
21 eggs were sold by the producer. Each application for refund
22 by a producer shall have attached thereto to it proof of the
23 import tax paid and the tax paid under this chapter. The
24 proof of tax paid may be in the form of a duplicate or
25 certified copy of the purchase invoice by the purchaser.

26 Sec. 3. Section 196A.19, unnumbered paragraph 2, Code
27 1989, is amended to read as follows:

28 Moneys collected under the authority of this chapter shall
29 be are subject to audit by the auditor of state and. The
30 moneys shall be used by the Iowa egg council first for the
31 payment of collection and-refund expenses, second for payment
32 of the costs and expenses arising in connection with
33 conducting referendums, and third for market development. Any
34 moneys Moneys remaining in the Iowa egg fund after a
35 referendum is held when a majority of the voters do not favor

1 extending the tax shall continue to be expended in accordance
2 with the-provisions-of this chapter until exhausted.

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SENATE FILE 386

AN ACT

RELATING TO REFUNDS FROM EXCISE TAXES ON EGG SALES.

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

Section 1. Section 179.5A, Code 1989, is amended to read as follows:

179.5A RIGHT TO REFUND NOT SUBJECT TO EXECUTION OR TRANSFER.

The right of a person to a refund under this chapter or under chapters ~~chapter~~ 181, 182, 183A, 184A, 185, or 185C~~7~~ or 196A is not subject to execution, levy, attachment, garnishment, or other legal process, and is not transferable or assignable at law or in equity.

Sec. 2. Section 196A.18, Code 1989, is amended to read as follows:

196A.18 REFUNDS.

A producer who has paid ~~the tax~~ a nonrefundable promotion import tax in another state on eggs produced in Iowa may, by application in writing to the council, secure a refund in the amount ~~paid or any portion thereof~~ of the import tax paid which does not exceed the amount of tax paid under this chapter. The refund shall be payable only when the application shall have been made to the council within sixty days after the end of the calendar quarter during which the eggs were sold by the producer. Each application for refund by a producer shall have attached thereto to it proof of the import tax paid and the tax paid under this chapter. The proof of tax paid may be in the form of a duplicate or certified copy of the purchase invoice by the purchaser.

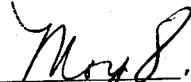
Sec. 3. Section 196A.19, unnumbered paragraph 2, Code 1989, is amended to read as follows:

Moneys collected under the authority of this chapter shall be are subject to audit by the auditor of state and. The moneys shall be used by the Iowa egg council first for the payment of collection and-refund expenses, second for payment of the costs and expenses arising in connection with conducting referendums, and third for market development. Any moneys Moneys remaining in the Iowa egg fund after a referendum is held when a majority of the voters do not favor extending the tax shall continue to be expended in accordance with the-provisions-of this chapter until exhausted.

JO ANN ZIMMERMAN
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 386, Seventy-third General Assembly.

Approved  1989

JOHN F. DWYER
Secretary of the Senate

TERRY E. BRANSTAD
Governor