

JAN 28 2004
WAYS AND MEANS

HOUSE FILE 2107
BY MADDOX

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing for an increase in the barrel tax.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2107

1 Section 1. Section 123.136, unnumbered paragraph 1, Code
2 2003, is amended to read as follows:

3 In addition to the annual permit fee to be paid by all
4 class "A" permittees under this chapter there shall be levied
5 and collected from the permittees on all beer manufactured for
6 sale or sold in this state at wholesale and on all beer
7 imported into this state for sale at wholesale and sold in
8 this state at wholesale, and from special class "A" permittees
9 on all beer manufactured for consumption on the premises, a
10 tax of ~~five-and-eighty-nine~~ eleven and seventy-eight
11 hundredths dollars for every barrel containing thirty-one
12 gallons, and at a like rate for any other quantity or for the
13 fractional part of a barrel. However, no tax shall be levied
14 or collected on beer shipped outside this state by a class "A"
15 permittee or sold by one class "A" permittee to another class
16 "A" permittee.

17 EXPLANATION

18 This bill provides for an increase in the amount levied
19 pursuant to the barrel tax imposed in Code section 123.136
20 from the current rate of \$5.89 for every barrel containing 31
21 gallons (adjusted at a like rate for any other quantity or for
22 the fractional part of a barrel) to \$11.78. This amounts to a
23 doubling of the current rate of tax.

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