

Senate Study Bill 1323

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
STATE GOVERNMENT BILL BY
CHAIRPERSON CONNOLLY)

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

A BILL FOR

1 An Act concerning distribution of revenue from the wine gallonage
2 tax on wine imported into this state.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 2826SC 82
5 ec/gg/14

PAG LIN

1 1 Section 1. Section 123.183, subsection 3, Code 2007, is
1 2 amended to read as follows:
1 3 3. The revenue collected from the wine gallonage tax on
1 4 wine imported into this state for sale at wholesale and sold
1 5 in this state at wholesale shall be deposited ~~as follows:~~
1 6 ~~a. Five percent of the revenue collected from the wine~~
~~1 7 gallonage tax on wine imported into this state for sale at~~
~~1 8 wholesale and sold in this state at wholesale shall be~~
~~1 9 deposited in the grape and wine development fund as created in~~
~~1 10 section 175A.5.~~
1 11 ~~b. The remaining revenue collected from the wine gallonage~~
~~1 12 tax on wine imported into this state for sale at wholesale and~~
~~1 13 sold in this state at wholesale shall be deposited~~ in the beer
1 14 and liquor control fund created in section 123.53.
1 15 Sec. 2. Section 175A.5, subsection 1, Code 2007, is
1 16 amended to read as follows:
1 17 1. A grape and wine development fund is created in the
1 18 state treasury under the control of the department. The fund
1 19 is composed of moneys appropriated by the general assembly and
1 20 moneys available to and obtained or accepted by the department
1 21 from the United States or private sources for placement in the
1 22 fund. ~~The fund shall include moneys deposited into the fund~~
~~1 23 from the wine gallonage tax as provided in section 123.183.~~
1 24 EXPLANATION
1 25 This bill provides that all revenue collected from the wine
1 26 gallonage tax on wine imported into this state for sale at
1 27 wholesale shall be deposited in the beer and liquor control
1 28 fund. Current law, stricken by the bill, provides that five
1 29 percent of revenue collected shall be deposited into the grape
1 30 and wine development fund.
1 31 LSB 2826SC 82
1 32 ec:nh/gg/14