

# House File 90

HOUSE FILE \_\_\_\_\_  
BY WENDT and WHITEAD

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act providing for the suspension or revocation of an alcoholic  
2 beverage license or permit for failure to pay sales taxes and  
3 making penalties applicable.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 1204HH 83  
6 ec/rj/14

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1 1 Section 1. Section 123.39, subsection 1, paragraph b, Code  
1 2 2009, is amended by adding the following new subparagraph:  
1 3 NEW SUBPARAGRAPH. (7) The failure or refusal on the part  
1 4 of any licensee or permittee to remit any sales or use taxes  
1 5 for a continuous period of at least one year.  
1 6 EXPLANATION  
1 7 This bill provides that the administrator of the alcoholic  
1 8 beverages division or the applicable local authority may  
1 9 suspend or revoke an alcoholic beverage license or permit, or  
1 10 a civil penalty may be imposed, if the licensee or permittee  
1 11 fails or refuses to remit any sales or use taxes for a  
1 12 continuous period of at least one year.  
1 13 LSB 1204HH 83  
1 14 ec/rj/14