

House Study Bill 134 - Introduced

SENATE/HOUSE FILE _____
BY (PROPOSED DEPARTMENT
OF COMMERCE/ALCOHOLIC
BEVERAGES DIVISION BILL)

A BILL FOR

1 An Act concerning the reporting and payment of wine gallonage
2 sales and taxes.

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

1 Section 1. Section 123.184, Code 2015, is amended to read
2 as follows:

3 **123.184 Report of gallonage sales — penalty.**

4 1. Each class "A" wine permit holder on or before the tenth
5 day of each calendar month commencing on the tenth day of the
6 calendar month following the month in which the person is
7 issued a permit, shall make a report under oath to the division
8 electronically, or in a manner prescribed by the administrator,
9 showing the exact number of gallons of wine and fractional
10 parts of gallons, sold by that permit holder during the
11 preceding calendar month. The report also shall state whatever
12 reasonable additional information the administrator requires.
13 The permit holder at the time of filing this report shall pay
14 to the division the amount of tax due at the rate fixed in
15 section 123.183. A penalty of ten percent of the amount of the
16 tax shall be assessed and collected if the report required to
17 be filed pursuant to this subsection is not filed and the tax
18 paid within the time required by this ~~section~~ subsection.

19 2. Each wine direct shipper license holder shall make
20 a report under oath to the division electronically, or in
21 a manner prescribed by the administrator, on or before the
22 tenth day of the calendar months of June and December, showing
23 the exact number of gallons of wine and fractional parts of
24 gallons sold and shipped pursuant to section 123.187 during
25 the preceding six-month calendar period. The report shall
26 also state whatever reasonable additional information the
27 administrator requires. The license holder at the time of
28 filing this report shall pay to the division the amount of tax
29 due at the rate fixed in section 123.183. A penalty of ten
30 percent of this amount shall be assessed and collected if the
31 report required to be filed pursuant to this subsection is
32 not filed and the tax paid within the time required by this
33 subsection.

34 Sec. 2. Section 123.187, subsection 4, paragraph a, Code
35 2015, is amended to read as follows:

1 *a.* In addition to the annual license fee, a wine direct
2 shipper licensee shall remit to the division an amount
3 equivalent to the wine gallonage tax on wine subject to direct
4 shipment at the rate specified in section 123.183 for deposit
5 as provided in section 123.183, subsections 2 and 3. The
6 amount shall be remitted at the ~~same~~ time and in the ~~same~~
7 manner ~~as~~ provided in section 123.184, subsection 2, and the
8 ten percent penalty specified therein shall be applicable.

9

EXPLANATION

10 The inclusion of this explanation does not constitute agreement with
11 the explanation's substance by the members of the general assembly.

12 This bill provides that each wine direct shipper licensee
13 shall report wine gallonage sales and pay the wine gallonage
14 tax every six months, in June and December, instead of every
15 month.