

**Senate Study Bill 1034 - 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.