

**Senate Study Bill 3062 - Introduced**

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
COMMERCE BILL BY CHAIRPERSON  
BOUSSELOT)

**A BILL FOR**

- 1 An Act concerning the beer barrel tax.
- 2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 123.3, Code 2026, is amended by adding the  
2 following new subsections:

3 NEW SUBSECTION. 4A. "*American brewery*" means the land and  
4 buildings located in the United States where beer is manufactured  
5 and stored.

6 NEW SUBSECTION. 19B. "*Foreign import beer*" means beer  
7 manufactured and imported from outside of the United States.

8 Sec. 2. Section 123.136, subsection 1, Code 2026, is amended  
9 to read as follows:

10 1. In addition to the annual permit fee to be paid by all  
11 class "A" beer permittees under this chapter, there shall be  
12 levied and collected from the permittees on all beer manufactured  
13 for sale or sold in this state at wholesale and on all beer  
14 imported into this state for sale at wholesale and sold in this  
15 state at wholesale, and from special class "A" beer permittees on  
16 all beer manufactured for consumption on the premises and on all  
17 beer sold at retail at the manufacturing premises for consumption  
18 off the premises pursuant to section 123.130, subsection 4, a  
19 tax of one and eighty-six hundredths dollars for every barrel  
20 containing thirty-one gallons of beer manufactured in an American  
21 brewery and a tax of five and eighty-nine hundredths dollars  
22 for every barrel containing thirty-one gallons of foreign import  
23 beer, and at a like rate for any other quantity or for the  
24 fractional part of a barrel. However, no tax shall be levied or  
25 collected on beer shipped outside this state by a class "A" beer  
26 permittee or special class "A" beer permittee or on beer sold to  
27 a class "A" beer permittee by a special class "A" beer permittee  
28 or another class "A" beer permittee.

29 EXPLANATION

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

32 Under current law, class "A" beer permittees pay \$5.89 to  
33 the department of revenue on every 31-gallon barrel of beer  
34 manufactured for sale or sold in this state at wholesale and on  
35 all beer imported into this state for sale at wholesale and sold

1 in this state at wholesale. Special class "A" beer permittees  
2 pay a like amount on all beer manufactured for consumption on  
3 the premises and on all beer sold at retail at the manufacturing  
4 premises for consumption off the premises. Other quantities and  
5 fractional parts of a barrel are taxed at a proportional rate.

6 This bill instead requires a class "A" or special class "A"  
7 beer permittee to pay \$5.89 for every 31-gallon barrel of foreign  
8 import beer, defined in the bill, and \$1.86 for every 31-gallon  
9 barrel of beer manufactured in an American brewery, defined in  
10 the bill, and at a like rate for any other quantity or for the  
11 fractional part of a barrel.

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