

~~examination-the-public-members-may-participate-in-administering and-grading-the-examination~~ administrative, clerical, or ministerial functions incident to giving the examination, but shall not determine the content of the examination or determine the correctness of the answers.

Sec. 11. Section one hundred sixty-nine point fifty-five (169.55), Code 1977, is amended to read as follows:

169.55 PUBLIC MEMBERS. The public members of the board shall ~~not be allowed to participate in administering-or-grading any-portion-of-an-examination~~ administrative, clerical, or ministerial functions incident to giving the examination, but shall not determine the content of the examination or determine the correctness of the answers.

Sec. 12. Section six hundred ten point forty-eight (610.48), Code 1977, is amended to read as follows:

610.48 PUBLIC MEMBERS. The public members of the board ~~may shall be allowed to participate in the administration of-the-examination-and~~ administrative, clerical, or ministerial functions incident to giving the examination, but shall not determine the content of the examination or determine the correctness of the answers. The public members shall participate in the determination of whether or not each applicant meets the requisite character requirements. The public-members-shall-not-participate-in-the-grading-of-any-portion-of-the-examination-or-the-determination-of-whether-an-applicant-passed-or-failed-such-examination.

Approved June 29, 1977

CHAPTER 70 BARREL TAX REBATE

S. F. 394

AN ACT relating to the barrel tax rebate contained in chapter one hundred twenty-three (123) of the Code.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Chapter one hundred twenty-three (123), division two (II), Code 1977, is amended by adding the following new section:

NEW SECTION. BARREL TAX REBATE.

1. Any class "A" permittee which owns and operates a

brewery located in Iowa and which is not disqualified under subsection three (3) of this section is entitled to the barrel tax rebate provided in subsection two (2) of this section.

2. Upon application, a class "A" permittee entitled to a rebate under this section shall receive a rebate of fifty percent of the barrel tax paid under section one hundred twenty-three point one hundred thirty-six (123.136) of the Code for each barrel of the first fifty thousand barrels taxed in each year. The rebate shall be paid to the class "A" permittee entitled thereto whether the barrel tax was collected from such class "A" permittee or from another class "A" permittee. The rebate provided in this subsection shall not apply to any penalty incurred.

3. A class "A" permittee which owns and operates a brewery located in Iowa shall be disqualified for the barrel tax rebate provided in subsection two (2) of this section if either of the following apply:

a. The amount manufactured in this state by that class "A" permittee and sold in this state, but excluding any amounts shipped outside of this state by any class "A" permittee, exceeds one hundred fifty thousand barrels annually.

b. That class "A" permittee, together with all other persons controlling, controlled by, or under common control with that class "A" permittee, manufacture at one or more locations within or without Iowa, an amount sold in this state, but excluding any amounts shipped outside of this state by any class "A" permittee, which exceeds one hundred fifty thousand barrels annually.

4. The rebate provided in subsection two (2) of this section shall apply only to the barrel tax incurred on beer manufactured after the effective date of this Act.

5. The rebate provided in subsection two (2) of this section shall be payable after the tenth day of January and the tenth day of July of the year in which application is received, and the amount paid shall consist of the rebate due for manufacture during the preceding six month period.

Sec. 2. Section one hundred twenty-three point one hundred forty-six (123.146), Code 1977, is repealed.

Approved July 6, 1977