

physician similarly trained and experienced or a licensed audiologist to give an interpretation of the audiometric examination. This section is applicable in the event of partial permanent or total permanent occupational hearing loss in one or both ears.

Approved April 27, 1981

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CHAPTER 43  
CIGARETTE TAX

S. F. 576

AN ACT relating to the state cigarette and little cigar tax by increasing the rate of tax for a two-year period, setting the discount percent for a two-year period on the sale of cigarette and little cigar tax stamps, imposing a one-time inventory tax, and providing a one-time inventory tax refund.

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

Section 1. Section 98.6, Code 1981, is amended by adding the following new subsection:

NEW SUBSECTION. Notwithstanding subsection 1, there is imposed for the fiscal biennium beginning July 1, 1981 and ending June 30, 1983 and shall be collected and paid to the department a tax on all cigarettes used or otherwise disposed of in this state for any purpose at the rate of nine mills on each cigarette which shall not be considered as part of the basic cost of cigarettes as defined in section 551A.2.

Sec. 2. Section 98.8, subsection 1, Code 1981, is amended to read as follows:

1. Stamps shall be sold by and purchased from the department. The department shall sell stamps to the holder of a state distributor's permit which has not been revoked and to no other person. Stamps shall be sold to such the permit holders at a discount of not to exceed five percent ~~from~~ of the face value. However, for the fiscal biennium beginning July 1, 1981 and ending June 30, 1983, stamps shall be sold to permit holders at a discount of two percent of the face value. Stamps shall be sold in unbroken books of one thousand stamps, unbroken rolls of thirty thousand stamps, or unbroken lots of any other form authorized by the director.

Sec. 3.

1. All persons required to be licensed under section 98.13 as distributors having in their possession prior to delivery for resale as of the close of business on June 30, 1981 cigarettes or little cigars upon which the tax under section 98.6 or 98.43 has been paid, unused cigarette and little cigar tax stamps which have been paid for under section 98.8, or unused metered imprints which have been paid for under section 98.12 shall be subject to an inventory tax on such items as provided in this section.

2. Persons subject to the inventory tax imposed under this section shall take an inventory as of the close of business on June 30, 1981 of those items subject to the inventory tax for the purpose of determining the tax due. These persons shall report the tax on forms provided by the department of revenue and remit the tax due with the forms by July 31, 1981. The department of revenue shall adopt rules as are necessary to carry out this section.

3. The rate of the inventory tax on each item subject to the tax as specified in subsection 1 is equal to the difference between the amount paid on each item under section 98.6, 98.8, 98.12, or 98.43 prior to July 1, 1981 and the amount that is to be paid on each similar item under section 98.6, 98.8, 98.12, or 98.43 on or after July 1, 1981 except that in computing the rate of the inventory tax any discount allowed or allowable under section 98.8 shall not be considered.

Sec. 4.

1. All persons required to be licensed under section 98.13 as distributors having in their possession prior to delivery for resale as of the close of business on June 30, 1983 cigarettes or little cigars upon which the tax under section 98.6 or 98.43 has been paid, unused cigarette and little cigar tax stamps which have been paid for under section 98.8, or unused metered imprints which have been paid for under section 98.12 shall be entitled to an inventory tax refund on such items as provided in this section.

2. Persons entitled to the inventory tax refund under this section shall take an inventory as of the close of business on June 30, 1983 of those items entitled to the inventory tax refund for the purpose of determining the tax refund due. These persons shall report the tax refund on forms provided by the department of revenue and remit the forms by July 31, 1983. The department of revenue shall adopt rules as are necessary to carry out this section.

3. The rate of the inventory tax refund on each item entitled to the tax refund as specified in subsection 1 is equal to the difference between the amount paid on each item under section 98.6, 98.8, 98.12, or 98.43 prior to July 1, 1983 and the amount that is to be paid on each similar item under section 98.6, 98.8, 98.12, or 98.43 on or after July 1, 1983 except that in computing the rate of the inventory tax refund any discount allowed or allowable under section 98.8 shall not be considered.

Sec. 5. Sections 1 and 2 of this Act take effect July 1, 1981, section 4 of this Act takes effect June 30, 1983, and section 3 of this Act is retroactive to and takes effect on June 30, 1981.

Approved June 19, 1981