

The ~~initial referendum and subsequent referendums for extension of such excise tax referenda~~ shall be conducted under the provisions of sections 181.9 and 181.10, as nearly as ~~may be is possible~~. Upon determination by the secretary that assent to the assessment has been given, there shall be assessed and levied an excise tax on each sale in the amount provided in this section. The tax shall be due at or before the time the animals are sold and shall be paid at a time prescribed by the council, but not later than the last day of the month following the end of the prior reporting period in which the animals are sold.

On the date of the effective ~~period for the collection date of the an~~ excise tax which is larger ~~than~~ provided for in this section, any ~~lesser~~ excise tax being assessed and levied under ~~section 181.11 shall terminate during any period for which any excise tax provided for in this section shall be in effect.~~ However, if a special referendum to increase the excise tax should fail, it shall not affect the existence or length of the assessment in effect on the date that the special referendum is conducted. The provisions of sections 181.12, 181.13, 181.14, 181.15 and 181.16 shall also be applicable to the tax provided for in this section, as nearly as ~~may be is possible~~. ~~Notwithstanding the provisions in section 181.13 to the contrary, at least fifteen percent of the funds collected from an excise tax assessed and levied under the provisions of this section shall be remitted to the national livestock and meat board and the beef industry council thereof, after first paying the costs and expenses referred to in section 181.13.~~

An assessment adopted ~~following the initial~~ by referendum shall be effective for four years from its effective date and shall be either extended or terminated as provided in this section.

Sec. 8. Section 181.11, Code 1997, is repealed.

Sec. 9. DIRECTIONS TO CODE EDITOR. The Iowa Code editor shall transfer section 181.6 and recodify it as section 181.1 and renumber subsequent sections in chapter 181 and correct internal references as necessary.

Approved April 14, 1997

CHAPTER 31

GROUNDWATER PROFESSIONALS

S.F. 75

AN ACT relating to the qualifications of groundwater professionals.

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

Section 1. Section 455G.18, subsection 2, paragraph d, Code 1997, is amended to read as follows:

d. Any person who has five years of direct and related experience and training as a groundwater professional or in the field of earth sciences ~~as of June 10, 1991.~~

Approved April 18, 1997