IAC Ch 3, p.1

101—3.1(181) Collection of assessment. All persons required to pay the state assessment under Iowa Code chapter 181 must remit to the council all assessments collected during any calendar month by the fifteenth of the month following the end of the prior reporting period in which the cattle were sold pursuant to Iowa Code section 181.11(1). [ARC 3082C, IAB 5/24/17, effective 6/28/17]