

741—4.3(182) Collection of assessment. All persons required to pay the assessment under Iowa Code chapter 182 must remit to the board all assessments collected along with a transmittal form no later than 30 days following each calendar quarter during which the assessment is collected. Remittals shall be mailed to the board in care of Firststar Bank, P.O. Box 906, Des Moines, Iowa 50304.

4.3(1) Transmittal forms are available at the treasurer's office without charge and shall accompany assessments remitted to the board.

4.3(2) Reserved.

This rule is intended to implement Iowa Code section 182.16.