

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 178

January 31, 1947.
Ways and Means.

By NELSON of Woodbury, WALTER of
Marshall, GOOD, STEVENS, PUT-
NEY, HENDRIX, LANGLAND.

A BILL FOR

An Act amending section four hundred twenty-eight point ten (428.10), Code 1946, by removing grain dealers from the provisions thereof and by enacting a new section imposing an excise tax on the handling of grain and exempting grain subject to such excise from general property taxes.

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

1 Section 1. Amend section four hundred twenty-eight point
2 ten (428.10), Code 1946, by striking from line two (2) the
3 word "grain"; by striking from line seven (7) the word "grain"
4 and substituting therefor the words "ice and coal"; amend
5 lines eight (8) and nine (9) by striking therefrom the words
6 "granaries or cribs".

1 Sec. 2. Chapter four hundred twenty-eight (428), Code
2 1946, is hereby amended by inserting as a new section thereof
3 the following:

4 1. Definitions. "Person" as used herein means individuals,
5 corporations, firms and associations of whatever form. "Handling
6 or handled" as used herein means the receiving of grain at or in
7 each elevator, warehouse, mill, processing plant or other facility
8 in this state in which it is received for storage, accumulation,

9 sale, processing or for any purpose whatsoever. "Grain" as used
10 herein means wheat, corn, barley, oats, rye, flaxseed, field
11 peas, soybeans, grain sorghums, spelts, and such other products
12 as are usually stored in grain elevators. Such term excludes
13 such seeds after being processed, and the products of such
14 processing when packaged or sacked. The term "processing"
15 shall not include hulling, cleaning, drying, grading or
16 polishing.

17 2. Tax Imposed. An annual excise tax is hereby levied
18 on such handling of grain in the amount hereinafter provided.
19 All grain so handled shall be exempt from all taxation as
20 property under the laws of this state. The amount of such
21 excise tax shall be a sum equal to one-fourth (1/4) mill per
22 bushel upon all grain as herein defined so handled.

23 3. Statement Filing Form. Every person engaged in
24 handling grain shall, on the first day of January of each
25 year and not later than sixty (60) days thereafter, make and
26 file with the assessor a statement of the number of bushels of
27 grain handled by him in that district during the year immediately
28 preceding, or the part thereof, during which he was engaged in
29 handling grain; and on demand the assessor shall have the right
30 to inspect all such person's records thereof. A form for making
31 such statement shall be included in the blanks prescribed by
32 the State Tax Commission. If such statement is not furnished
33 as herein required, section four hundred forty-one point seven
34 (441.7), Code 1946, shall be applicable.

35 4. Assessment. The assessor of each such district, from
36 the statement required or from such other information as he may
37 acquire, shall ascertain the number of bushels of grain handled
38 by each person handling grain in his district during the
39 preceding year, or part thereof, and shall assess the amount
40 herein provided to such person under the provisions of this Act.

41 5. Computation of Tax. The rate imposed by section three
42 (3) of this Act shall be applied to the number of bushels of
43 grain so handled, and the computed amount thereof shall
44 constitute the tax to be assessed.

45 6. Payment of Tax. Such specific tax, when determined
46 as aforesaid, shall be entered in the same manner as general
47 personal property taxes on the tax list of the taxing district,
48 and the proceeds of the collection of such tax shall be
49 distributed to the same taxing units and in the same proportion
50 as the general personal property tax on the tax list of said
51 taxing district. All provisions of the law relating to the
52 assessment and collection of personal property taxes and the
53 powers and duties of the county treasurer, county auditor and
54 all other officers with respect to the assessment, collection
55 and enforcement of personal property taxes shall apply to the
56 assessment, collection and enforcement of the tax imposed by
57 this Act.

58 7. Exemption. Section four hundred twenty-seven point
59 one (427.1), Code 1946, is hereby amended by adding thereto a

60 new subsection as follows:

61 "Grain handled, as defined under Chapter four hundred

62 twenty-eight (428)."