

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

House File 529

April 8, 1947.
From Sifting Committee.

By WAYS AND MEANS.

A BILL FOR

An Act to provide for a tax on beer manufactured for sale or sold in this state at wholesale and on beer imported into this state for sale at wholesale and sold in this state for resale; such tax to be for the benefit of the general fund of the state of Iowa.

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

1 Section 1. Section one hundred twenty-four point
2 twenty-five (124.25), Code 1946, is hereby repealed and
3 the following substituted in lieu thereof:
4 "124.25. Barrel Tax. In addition to the annual
5 permit fee to be paid by all class 'A' permittees,
6 under the provisions of this chapter, there shall be
7 levied and collected from such permittees on all beer
8 manufactured for sale or sold in this state at whole-
9 sale and on all beer imported into this state for sale
10 at wholesale and sold in this state at wholesale, a tax
11 of two and forty-eight hundredths dollars for every
12 barrel containing thirty-one gallons, and at a like
13 rate for any other quantity or for the fractional part
14 of a barrel. Provided, however, that no tax shall be
15 levied or collected on beer shipped outside this state

16 by a class 'A' permittee or sold by one class 'A'
17 permittee to another class 'A' permittee."

1 Sec. 2. All revenue derived from the tax hereby
2 imposed shall accrue to the state general fund.

1 Sec. 3. All of the provisions of chapter one hundred
2 twenty-four (124), Code 1946, relating to the administration
3 of the barrel tax on beer shall apply to this act.

1 Sec. 4. This act being deemed of immediate importance,
2 shall be in full force and effect from and after its passage
3 and publication in the Rake Register, a newspaper
4 published at Thompson, Iowa, and in the Radcliffe
5 Signal, a newspaper published at Radcliffe,
6 Iowa.

EXPLANATION OF H. F. 529

The bill as drawn doubles the existing barrel tax on beer. The present tax is at the rate of one cent per quart. The new tax would be at the rate of two cents per quart. The existing section is repealed and re-enacted with the new rate in order to avoid any possible question of the constitutionality of the procedure involved in increasing the tax on beer. This bill would result in additional revenue for the state general fund and should average not less than \$1,400,000 annually.