



# Grain Tax Return

Iowa Code Section 428.35

## Statement Showing Number of Bushels of Each Kind of Grain Handled During the Period Beginning January 1, 20\_\_\_\_, and ending December 31, 20\_\_\_\_, as Required by Iowa Code Section 428.35

This statement must be filed each year with your city or county assessor between January 1 and 60 days thereafter. Contact information for all assessors can be found at the Iowa State Association of Assessors website: [www.iowa-Assessors.org](http://www.iowa-Assessors.org)

### Applicant Contact Information – Please Print

Name: \_\_\_\_\_

Phone (\_\_\_\_): \_\_\_\_\_ eMail: \_\_\_\_\_

To the Assessor of \_\_\_\_\_ County or City, State of Iowa.

The undersigned \_\_\_\_\_ engaged in handling grain in the above named taxing district does hereby certify that the following is a true and correct statement of the number of bushels of each kind of grain handled in such district during the period beginning January 1, 20\_\_\_\_, and ending December 31, 20\_\_\_\_, or that part thereof during which engaged in handling grain.

### LIST TOTAL BUSHELS HANDLED IN EACH COLUMN THEN TOTAL AT RIGHT

#### BUSHELS HANDLED AS:

Kinds of Grain	All Bushels Received into Warehouse	Direct Purchase for Resale	Received for Manufacturing or Processing	Seed Stock Received for Processing Treatment and Seed Resale	Number of Bushels of Grains Handled
Corn					
Corn (Sealed)					
Oats					
Soy Beans					
Wheat					
Barley					
Rye					
Popcorn					
Seed Corn					
Flax					
All Other Grain					
Grand Total Bushels of All Seed and Grain: _____					

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Company: \_\_\_\_\_ Date: \_\_\_\_\_

**Computation of Tax:** Grand Total Bushels of All Seed and Grain (from above): \_\_\_\_\_  
taxed 1/4 mill per bushel (1/40 of 1 cent per bushel) equals amount of tax imposed: \$ \_\_\_\_\_

**This amount is due and payable in the same manner as taxes on general property tax.**

## Tax on Grain Handlers - Iowa Code Section 428.35

1. **Definitions.** “Person” as used herein means individuals, corporations, firms, and associations of whatever form. “Handling” or “handled” as used herein means the receiving of grain at or in each elevator, warehouse, mill, processing plant, or other facility in this state in which it is received for storage, accumulation, sale, processing, or for any purpose whatsoever. “Grain” as used herein means wheat, corn, barley, oats, rye, flaxseed, field peas, soybeans, grain sorghums, spelts, and such other products as are usually stored in grain elevators. Such term excludes such seeds after being processed, and the products of such processing when packaged or sacked. The term “processing” shall not include hulling, cleaning, drying, grading, or polishing.
2. **Tax imposed.** An annual excise tax is hereby levied on such handling of grain in the amount hereinafter provided. All grain so handled shall be exempt from all taxation as property under the laws of this state. The amount of such excise tax shall be a sum equal to one-fourth mill per bushel upon all grain as herein defined so handled.
3. **Statement filing form.** Every person engaged in handling grain shall, on the first day of January of each year and not later than 60 days thereafter, make and file with the assessor a statement of the number of bushels of grain handled by the person in that district during the year immediately preceding, or the part thereof, during which the person was engaged in handling grain; and on demand the assessor shall have the right to inspect all such person’s records thereof. A form for making such statement shall be included in the blanks prescribed by the director of Revenue and Finance. If such statement is not furnished as herein required, section **441.24**, shall be applicable.
4. **Assessment.** The assessor of each such district, from the statement required or from such other information as the assessor may acquire, shall ascertain the number of bushels of grain handled by each person handling grain in the assessor’s district during the preceding year, or part thereof, and shall assess the amount herein provided to such person under the provisions of this section.
5. **Computation of tax.** The rate imposed by subsection 2 shall be applied to the number of bushels of grain so handled, and the computed amount thereof shall constitute the tax to be assessed.
6. **Payment of tax.** The tax, when determined, shall be entered in the same manner as general property taxes on the tax list of the taxing district, and the proceeds of the collection of the tax shall be distributed to the same taxing units and in the same proportion as the general property tax on the tax list of each taxing district. All provisions of the law relating to the assessment and collection of property taxes and the powers and duties of the county treasurer, county auditor, and all other officers with respect to the assessment, collection, and enforcement of property taxes apply to the assessment, collection, and enforcement of the tax imposed by this section.