

4-22-7 Assessment imposed on sale of milk or cream produced, sold, or contracted for sale in state -- Time of assessment -- Collection by dealer or producer-handler -- Penalty for delinquent payment or collection -- Statement to be given to producer.

- (1) An assessment of 10 cents is imposed upon each 100 pounds of milk or cream produced and sold, or contracted for sale, through commercial channels in this state.
- (2) The assessment shall be:
 - (a) based upon daily or monthly settlements; and
 - (b) due at a time set by the commission, which may not be later than the last day of the month next succeeding the month of sale.
- (3)
 - (a) The assessment shall be:
 - (i) assessed against the producer at the time the milk or milk fat is delivered for sale;
 - (ii) deducted from the sales price; and
 - (iii) collected by the dealer or producer-handler.
 - (b) The proceeds of the assessment shall be paid directly to the commission who shall issue a receipt to the dealer or producer-handler.
 - (c) If a dealer or producer-handler fails to remit the proceeds of the assessment or deduct the assessment on time, a penalty equal to 10% of the amount due shall be added to the assessment.
- (4)
 - (a) At the time of payment of the assessment, the dealer or producer-handler shall deliver a statement to the producer calculating the assessment.
 - (b) The commission may require other relevant information to be included in the statement.
- (5) If the mandatory assessment required by the Dairy and Tobacco Adjustment Act of 1983, Pub. L. No. 98-180, 97 Stat. 1128 (1150.152), is abolished, a producer who objects to payment of the assessment imposed under this section, may, by January 31, submit a written request to the commission for a refund of the amount of the assessment the producer paid during the previous year.

Amended by Chapter 173, 2005 General Session