

4 Storm Lake Pilot-Tribune, a newspaper published in Storm Lake,
5 Iowa.

Approved June 29, 1973.

I hereby certify that the foregoing Act, Senate File 550, was published in the Cherokee Daily Times, Cherokee, Iowa, July 5, 1973, and in the Storm Lake Pilot-Tribune, Storm Lake, Iowa, July 11, 1973.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 152

TAX ON LITTLE CIGARS

H. F. 328

AN ACT to increase the tax on little cigars.

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

1 SECTION 1. Section ninety-eight point forty-two (98.42), subsection
2 one (1), Code 1973, is amended to read as follows:

3 1. "Tobacco products" means cigars; *little cigars as defined herein;*
4 cheroots; stogies; periques; granulated, plug cut, crimp cut, ready
5 rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug
6 and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse
7 scraps, clippings, cuttings and sweepings to tobacco, and other kinds
8 and forms of tobacco, prepared in such manner as to be suitable for
9 chewing or smoking in a pipe or otherwise, or both for chewing and
10 smoking; but shall not include cigarettes as defined in section 98.1,
11 subsection 1.

1 SEC. 2. Section ninety-eight point forty-two (98.42), Code 1973, is
2 amended by adding the following new subsection:

3 NEW SUBSECTION. "Little cigar" means any roll for smoking
4 which:

5 (a) Is made wholly or in part of tobacco, irrespective of size or
6 shape and irrespective of tobacco being flavored, adulterated, or mixed
7 with any other ingredient;

8 (b) Is not a cigarette as defined in section ninety-eight point one
9 (98.1), subsection one (1) of the Code; and

10 (c) Either weighs not more than three pounds per thousand, irre-
11 spective of retail price, or weighs more than three pounds per thousand
12 and has a retail price of not more than two and one-half cents per little
13 cigar. For purposes of this subsection, the retail price is the ordinary
14 retail price in this state, not including retail sales tax, use tax, or the
15 tax on little cigars imposed by section ninety-eight point forty-three
16 (98.43) of the Code.

1 SEC. 3. Section ninety-eight point forty-three (98.43), subsection
2 one (1), Code 1973, is amended to read as follows:

3 1. A tax is hereby imposed upon all tobacco products in this state
4 and upon any person engaged in business as a distributor thereof, at
5 the rate of ten percent of the wholesale sales price of such tobacco
6 products *except little cigars as defined in section ninety-eight point*
7 *forty-two (98.42) of the Code. Little cigars shall be subject to the*
8 *same rate of tax imposed upon cigarettes in section ninety-eight point*
9 *six (98.6) of the Code, payable at the time and in the manner provided*
10 *in section ninety-eight point six (98.6) of the Code; and stamps shall*

11 *be affixed as provided in division one (I) of this chapter. Such tax*
 12 *The tax on tobacco products, excluding little cigars, shall be imposed*
 13 *at the time the distributor (a) brings, or causes to be brought, into*
 14 *this state from without the state tobacco products for sale; (b) makes,*
 15 *manufactures, or fabricates tobacco products in this state for sale in*
 16 *this state; or (c) ships or transports tobacco products to retailers in*
 17 *this state, to be sold by those retailers.*

1 SEC. 4. Thirty days after the effective date of this Act all little
 2 cigars as defined in this Act located in retail establishments shall bear
 3 an indicium or stamp indicating that the tax has been paid.

1 SEC. 5. For the purposes of this Act, the department of revenue
 2 may use any denomination of cigarette stamps available on a tem-
 3 porary basis until stamps in compliance with division one (I) of
 4 chapter ninety-eight (98) of the Code are available.

1 SEC. 6. This Act, being deemed of immediate importance, shall
 2 take effect and be in force from and after its publication in the Dallas
 3 County News, a newspaper published in Adel, Iowa, and in the Clinton
 4 Herald, a newspaper published in Clinton, Iowa.

Approved April 26, 1973.

I hereby certify that the foregoing Act, House File 328, was published in the Dallas County News, Adel, Iowa, May 2, 1973, and in the Clinton Herald, Clinton, Iowa, May 3, 1973.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 153

GAMES OF SKILL, CHANCE AND RAFFLES

S. F. 108

AN ACT relating to games of skill, games of chance, raffles, providing a tax and providing penalties.

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

1 SECTION 1. NEW SECTION. **Definitions.** As used in this Act, un-
 2 less the context otherwise requires:

3 1. "Game of skill" means a game whereby the result is determined
 4 by the player directing or throwing objects to designated areas or
 5 targets, or by maneuvering water or an object into a designated area,
 6 or by maneuvering a dragline device to pick up particular items, or by
 7 shooting a gun or rifle.

8 2. "Game of chance" means a game whereby the result is determined
 9 by chance and the player in order to win aligns objects or balls in a
 10 prescribed pattern or order or makes certain color patterns appear and
 11 specifically includes but is not limited to the game defined as bingo.
 12 Game of chance does not include a slot machine.

13 3. "Raffle" means a lottery in which each participant buys a ticket
 14 for a chance at a prize with the winner determined by a random
 15 method. "Raffle" does not include a slot machine.

16 4. "Bingo" means a game, whether known as bingo or any other
 17 name, in which each participant uses one or more cards each of which
 18 is marked off into spaces arranged in horizontal and vertical rows of