

8 *nue*. The stamps shall be so manufactured as to render them easy to be
 9 securely attached to each individual package of cigarettes *and little ci-*
 10 *gars* or cigarette papers. ~~Such~~ *The cigarette and little cigar tax*
 11 stamps shall be in the possession of and under the control of the ~~comp-~~
 12 ~~troller.~~

13 ~~Upon requisition, the comptroller shall deliver to the department the~~
 14 ~~stamps designated in such requisition, and shall charge the department~~
 15 ~~with the stamps so delivered, and director of revenue and the director~~
 16 shall keep an accurate record ~~records~~ of all *cigarette and little cigar*
 17 *tax stamps coming into and leaving his possession.*

18 There is hereby appropriated out of any funds in the state treasury
 19 not otherwise appropriated sufficient funds to carry out the provisions
 20 of this section.

Approved July 8, 1975

This Act was passed by the G.A. prior to July 1, 1975; see §3.7 of the Code

CHAPTER 98

SEIZED CIGARETTES

S. F. 153

AN ACT relating to the disposition of seized cigarettes.

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

1 SECTION 1. Section ninety-eight point thirty-two (98.32), subsection
 2 five (5), Code 1975, is amended to read as follows:

3 5. In the event the cigarettes seized hereunder and sought to be sold
 4 upon forfeiture shall be unstamped, ~~the officers selling the same shall~~
 5 ~~be furnished by the department, sufficient stamps which shall be af-~~
 6 ~~fixed to the cigarettes prior to the sale thereof~~ *the cigarettes shall be*
 7 *sold by the director or his designee to the highest bidder among the*
 8 *licensed distributors in this state after written notice has been*
 9 *mailed to all such distributors. If there is no bidder or in the opin-*
 10 *ion of the director the quantity of cigarettes to be sold is insuffi-*
 11 *cient or for any other reason such disposition of the cigarettes is*
 12 *impractical, the cigarettes shall be destroyed or disposed of in a*
 13 *manner as determined by the director. The proceeds of such sales*
 14 *shall be paid into the state treasury.*

1 SEC. 2. Section seven hundred fifty-one point twenty-eight (751.28),
 2 Code 1975, is repealed.

Approved March 18, 1975