

**453A.24 Carrier to permit access to records.**

1. Every common carrier or person in this state having custody of books or records showing the transportation of cigarettes both interstate and intrastate shall give and allow the department free access to those books and records.

2. The director may require by rule that common carriers or the appropriate persons provide monthly reports to the department detailing all information the department deems necessary on shipments into and out of Iowa of cigarettes and tobacco products as set forth in this [division I](#) and [division II of this chapter](#). The director may require by rule that the reports be filed by electronic transmission.

[C39, §1556.19; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.24]

C93, §453A.24

[2007 Acts, ch 186, §39](#)