

**453A.21 Cigarettes retailer may not sell.**

Unless a retail permit holder shall also hold a state permit, it shall be unlawful for a retailer to sell or have in the retailer's possession cigarettes upon which the stamp tax has not been affixed.

[C39, §1556.16; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.21]  
C93, §453A.21