

453D.2 Definitions.

As used in [this chapter](#), unless the context otherwise requires:

1. “*Brand family*” means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including but not limited to “menthol”, “lights”, “kings”, and “100s”, and including any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.
2. “*Cigarette*” means cigarette as defined in [section 453C.1](#).
3. “*Department*” means the department of revenue.
4. “*Director*” means the director of revenue.
5. “*Distributor*” means a person, notwithstanding established residency or location, who purchases non-tax-paid cigarettes and stores, sells, or otherwise disposes of the cigarettes.
6. “*Master settlement agreement*” means master settlement agreement as defined in [section 453C.1](#).
7. “*Nonparticipating manufacturer*” means any tobacco product manufacturer that is not a participating manufacturer.
8. “*Participating manufacturer*” means participating manufacturer as defined in section II(jj) of the master settlement agreement and all amendments to the master settlement agreement.
9. “*Qualified escrow fund*” means qualified escrow fund as defined in [section 453C.1](#).
10. “*Stamping agent*” means a person authorized to affix tax stamps to packages or other containers of cigarettes pursuant to [chapter 453A](#) or any person that is required to pay the tax imposed pursuant to [chapter 453A](#) on cigarettes.
11. “*Tobacco product manufacturer*” means tobacco product manufacturer as defined in [section 453C.1](#).
12. “*Units sold*” means units sold as defined in [section 453C.1](#).
[2003 Acts, ch 97, §2, 13](#); [2003 Acts, ch 145, §286](#)