

**453A.47C Sales and use tax on delivery sales — alternative nicotine products or vapor products.**

1. A delivery sale of alternative nicotine products or vapor products within this state shall be subject to the sales tax provided in [chapter 423, subchapter II](#).

2. The use in this state of alternative nicotine products or vapor products purchased for use in this state through a delivery sale shall be subject to the use tax provided in [chapter 423, subchapter III](#).

3. A retailer required to possess or possessing a permit under [section 453A.13](#) or [453A.47A](#) to make delivery sales of alternative nicotine products or vapor products within this state shall be deemed to have waived all claims that such retailer lacks physical presence within this state for purposes of collecting and remitting sales and use tax.

4. A retailer making taxable delivery sales of alternative nicotine products or vapor products within this state shall remit to the department all sales and use tax due on such sales at the times and in the manner provided by [chapter 423](#).

5. The director shall adopt rules pursuant to [chapter 17A](#) to administer [this section](#).  
[2017 Acts, ch 170, §69](#)