

101B.2 Definitions.

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

1. “*Agent*” means a distributor as defined in [section 453A.1](#) authorized by the department of revenue to purchase and affix stamps pursuant to [section 453A.10](#).
2. “*Cigarette*” means cigarette as defined in [section 453A.1](#).
3. “*Department*” means the department of inspections, appeals, and licensing.
4. “*Manufacturer*” means any of the following:
 - a. An entity that manufactures or otherwise produces cigarettes or causes cigarettes to be manufactured or produced, anywhere, which cigarettes the manufacturer intends to be sold in this state, including cigarettes intended to be sold in the United States through an importer.
 - b. The first purchaser of cigarettes anywhere, that intends to resell in the United States, cigarettes manufactured or produced anywhere, that the original manufacturer did not intend to be sold in the United States.
 - c. An entity that becomes a successor of an entity described in paragraph “a” or “b”.
5. “*Quality control and quality assurance program*” means the laboratory procedures implemented to ensure that operator bias, systematic and nonsystematic methodological errors, and equipment-related problems do not affect the results of the repeatability testing, and which program ensures that the testing repeatability remains within the required repeatability values specified in [section 101B.4](#).
6. “*Repeatability*” means the range of values within which the repeat results of cigarette test trials from a single laboratory will fall ninety-five percent of the time.
7. “*Retailer*” means retailer as defined in [section 453A.1](#).
8. “*Sale*” means any transfer of title or possession, exchange or barter, in any manner or by any means or any agreement. In addition to cash and credit sales, the giving of cigarettes as a sample, prize, or gift or the exchanging of cigarettes for any consideration other than money is considered a sale.
9. “*Sell*” means to sell, or to offer or agree to sell.
10. “*Wholesaler*” means wholesaler as defined in [section 453A.1](#).
[2007 Acts, ch 166, §2](#); [2023 Acts, ch 19, §1552](#)