

453A.14 Bonds.

1. A state or manufacturer's permit shall not be issued until the applicant files a bond, with good and sufficient surety, to be approved by the director, which bond shall be in favor of the state and conditioned upon the payment of taxes, damages, fines, penalties, and costs adjudged against the permit holder for violation of any of the provisions of [this subchapter](#). The bonds shall be on forms prescribed by the director and shall be filed electronically. A bond filed under [this section](#) shall be in one of the following amounts:

- a. State permit, not less than five hundred dollars.
- b. Manufacturer's permit, not less than five thousand dollars.

2. A person shall not engage in interstate business unless the person files a bond, with good and sufficient surety in an amount of not less than one thousand dollars. A bond required by [this subsection](#) shall be on forms prescribed by the director and shall be filed electronically. The amount of the bond required of the person shall be fixed by the director, subject to the minimum limitation provided in [this section](#). The bond is subject to approval by the director and shall be payable to the state in Des Moines, Polk county, and conditioned upon the payment of taxes, damages, fines, penalties, and costs adjudged against the person for violation of any of the requirements of [this subchapter](#) affecting the person, on a form prescribed by the director.

3. An additional bond or a new bond may be required by the director at any time an existing bond becomes insufficient or the surety thereon becomes unsatisfactory, which additional bond, or new bond, shall be supplied within ten days after demand. On failure to supply a new bond or additional bond within ten days after demand, the director may cancel any existing bond made and secured by and for the person. If the bond is canceled the person shall within forty-eight hours after receiving cigarettes or forty-eight hours after the cancellation, excluding a Sunday or a holiday, cause any cigarettes in the person's possession to have the requisite amount of stamps affixed to represent the tax. As used in [this section](#), "holiday" means the same as defined in [section 421.9A](#).

[C24, 27, 31, 35, §1561, 1562; C39, §1556.09; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.14]

C93, §453A.14

[2011 Acts, ch 25, §100](#); [2018 Acts, ch 1041, §127](#); [2022 Acts, ch 1061, §68](#); [2025 Acts, ch 132, §9, 10](#)

Referred to in [§453A.10](#), [453A.13](#), [453A.15](#), [453A.17](#)

Subsection 1, unnumbered paragraph 1 amended

Subsection 2 amended