

453A.23 Retailer's permit for railway car.

1. Subject to [this subchapter](#), a retailer's permit may be issued by the department to any dining car company, sleeping car company, railroad or railway company. The permit shall authorize the holder to keep for sale, and sell, cigarettes at retail on any dining car, sleeping car, or passenger car operated by the applicant in, through, or across the state of Iowa, subject to all of the restrictions imposed upon retailers under [this subchapter](#). The application for the permit shall be in the form and contain the information required by the director and each application submitted under [this section](#) shall be submitted to the department electronically. Each permit is good throughout the state. Only one permit is required for all cars operated in this state by the applicant, but a duplicate of the permit shall be posted in each car in which cigarettes are sold and no further permit shall be required or tax levied for the privilege of selling cigarettes in the cars. Cigarettes shall not be sold in the cars without having affixed thereto stamps evidencing the payment of the tax as provided in [this subchapter](#).

2. As a condition precedent to the issuing of a retailer's permit for railway car, the applicant shall file with the department a bond in favor of the state for the benefit of all parties interested in the amount of five hundred dollars conditioned upon the payment of all taxes, fines and penalties and costs in [this subchapter](#). A bond filed under [this subsection](#) shall be on a form prescribed by the director and shall be filed electronically.

3. The annual fee for a retailer's permit for railway cars shall be twenty-five dollars and two dollars for each duplicate thereof, which fee shall be paid to the department. The department shall issue duplicates of such permits from time to time as applied for by such companies.

4. The provisions of [section 453A.22, subsections 1 and 4](#), shall apply to the revocation of such permit and the issuance of a new one.

[C39, §1556.18; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.23]

C93, §453A.23

2018 Acts, ch 1041, §127; 2022 Acts, ch 1032, §64; 2025 Acts, ch 132, §15

Subsections 1 and 2 amended