

453A.39 Tobacco, tobacco products, alternative nicotine products, vapor products, and cigarette samples — restrictions — administration.

1. A manufacturer, distributor, wholesaler, retailer, or distributing agent, or agent thereof, shall not give away cigarettes or tobacco products at any time in connection with the manufacturer's, distributor's, wholesaler's, retailer's, or distributing agent's business or for promotion of the business or product, except as provided in [subsection 2](#).

2. a. All cigarette samples shall be shipped only to a distributor that has a permit to stamp cigarettes or little cigars with Iowa tax. All cigarette samples must have a cigarette stamp. The manufacturer shipping samples under [this section](#) shall send an affidavit to the director stating the shipment information, including the date shipped, quantity, and to whom the samples were shipped. The distributor receiving the shipment shall send an affidavit to the director stating the shipment information, including the date shipped, quantity, and from whom the samples were shipped. These affidavits shall be duly notarized and submitted to the director at the time of shipment and receipt of the samples. The distributor shall pay the tax on samples by separate remittance along with the affidavit. The affidavit and remittance required under this paragraph shall be submitted to the department electronically.

b. A manufacturer, distributor, wholesaler, retailer, or distributing agent or agent thereof shall not give away any tobacco, tobacco products, alternative nicotine products, vapor products, or cigarettes to any person under twenty-one years of age, or within five hundred feet of any playground, school, high school, or other facility when such facility is being used primarily by persons under age twenty-one for recreational, educational, or other purposes.

c. Proof of age shall be required if a reasonable person could conclude on the basis of outward appearance that a prospective recipient of a sample may be under twenty-one years of age.

[2004 Acts, ch 1073, §44; 2014 Acts, ch 1109, §10; 2020 Acts, ch 1106, §6, 8; 2025 Acts, ch 132, §21](#)

Subsection 2, paragraph a amended