

453A.45 Licensees, duties.

1. *a.* Every distributor shall keep at each licensed place of business complete and accurate records for that place of business, including itemized invoices, of tobacco products held, purchased, manufactured, brought in or caused to be brought in from without the state, or shipped or transported to retailers in this state, and of all sales of tobacco products made, except sales to the ultimate consumer.

b. When a licensed distributor sells tobacco products exclusively to the ultimate consumer at the address given in the license, an invoice of those sales is not required, but itemized invoices shall be made of all tobacco products transferred to other retail outlets owned or controlled by that licensed distributor. All books, records, and other papers and documents required by [this subsection](#) to be kept shall be preserved for a period of at least three years after the date of the documents or the date of the entries appearing in the records, unless the director, in writing, authorized their destruction or disposal at an earlier date. At any time during usual business hours, the director, or the director's duly authorized agents or employees, may enter any place of business of a distributor, without a search warrant, and inspect the premises, the records required to be kept under [this subsection](#), and the tobacco products contained therein, to determine if all the provisions of [this subchapter](#) are being fully complied with. If the director, or any such agent or employee, is denied free access or is hindered or interfered with in making the examination, the license of the distributor at that premises is subject to revocation by the director.

2. Every person who sells tobacco products to persons other than the ultimate consumer shall render with each sale itemized invoices showing the seller's name and address, the purchaser's name and address, the date of sale, and all prices and discounts. The person shall preserve legible copies of all these invoices for three years from the date of sale.

3. Every retailer and subjobber shall procure itemized invoices of all tobacco products purchased. The invoices shall show the name and address of the seller and the date of purchase. The retailer and subjobber shall preserve a legible copy of each invoice for three years from the date of purchase. Invoices shall be available for inspection by the director or the director's authorized agents or employees at the retailer's or subjobber's place of business.

4. Records of all deliveries or shipments of tobacco products from any public warehouse of first destination in this state which is subject to the provisions of and licensed under [chapter 554](#) shall be kept by the warehouse and be available to the director for inspection. They shall show the name and address of the consignee, the date, the quantity of tobacco products delivered, and such other information as the commissioner may require. These records shall be preserved for three years from the date of delivery of the tobacco products.

5. *a.* The transportation of tobacco products into this state by means other than common carrier must be reported to the director within thirty days with the following exceptions:

(1) The transportation of not more than fifty cigars, not more than ten ounces of snuff or snuff powder, or not more than one pound of smoking or chewing tobacco or other tobacco products not specifically mentioned herein;

(2) Transportation by a person with a place of business outside the state, who is licensed as a distributor under [section 453A.44](#), or tobacco products sold by such person to a retailer in this state.

b. The report shall be made on forms provided by the director. A report required under [this subsection](#) shall be filed electronically. A report required to be submitted electronically under [this subsection](#) that is filed in a manner other than in an electronic format specified by the department shall not be considered a valid submission unless the director has permitted the submission of such a report through an alternative method pursuant to [section 453A.57](#).

c. Common carriers transporting tobacco products into this state shall file with the director reports of all such shipments other than those which are delivered to public warehouses of first destination in this state which are licensed under the provisions of [chapter 554](#). Such reports shall be filed electronically with the department on or before the tenth day of each month and shall show with respect to deliveries made in the preceding month all of the following:

- (1) The date.
- (2) The point of origin.
- (3) The point of delivery.
- (4) The name of the consignee.
- (5) A description and the quantity of tobacco products delivered.
- (6) Such other information as the director may require.

d. Any person who fails or refuses to transmit to the director the required reports or whoever refuses to permit the examination of the records by the director shall be guilty of a serious misdemeanor. In addition, any person who fails to timely submit a report required under [this section](#) is subject to a penalty in the amount of fifty dollars for each occurrence.

[C71, 73, 75, 77, 79, 81, §98.45]

[87 Acts, ch 199, §1](#)

C93, §453A.45

[99 Acts, ch 151, §82, 89; 2004 Acts, ch 1073, §46, 47; 2007 Acts, ch 186, §47; 2011 Acts, ch 25, §143; 2013 Acts, ch 70, §22; 2016 Acts, ch 1073, §123; 2018 Acts, ch 1041, §127; 2019 Acts, ch 24, §57; 2025 Acts, ch 132, §23](#)

Subsection 5, paragraphs b, c, and d amended