

CHAPTER 1002  
PERSONAL IMPORTATION OF ALCOHOLIC BEVERAGES

Chapter rescission date pursuant to Iowa Code section 17A.7: 5/7/30

**701—1002.1(123) Tax liability.** The requester has the sole responsibility to ensure that all tax obligations to the department are met. Tax worksheet 32-007 found at [revenue.iowa.gov/forms](http://revenue.iowa.gov/forms) must be accurately completed and sent to the department as instructed.

[ARC 9087C, IAB 4/2/25, effective 5/7/25]

**701—1002.2(123) Personal importation in excess of the amounts provided—waiver.** Persons seeking a waiver to import alcohol pursuant to Iowa Code section 123.10(13) must submit a completed and accurate personal importation form provided at [revenue.iowa.gov/forms](http://revenue.iowa.gov/forms).

**1002.2(1) Domicile.** Domicile, for the purposes of establishing when an individual is “domiciled outside the state,” shall be determined in accordance with rule 701—300.17(422).

**1002.2(2) Additional information.** Prior to granting or denying a request for a waiver, the department may request additional information from the requester relative to the request and surrounding circumstances and may conduct an investigation as the director deems necessary to verify the accuracy of the information.

**1002.2(3) Ruling.** A letter granting or denying a request for a waiver to import alcoholic beverages in excess of the amount provided in Iowa Code section 123.22, 123.122, or 123.171 shall be in writing and contain a description of the precise scope and duration of the waiver if one is issued.

**1002.2(4) Duration of waiver.** A waiver issued pursuant to this rule shall allow only for the importation of the inventory of alcoholic beverages detailed on the request for import authorization form. If a waiver is granted, there is no automatic right to renewal.

**1002.2(5) Public availability.** The department shall maintain a record of all waivers granted or denied under this rule. Waiver forms and rulings shall be open to the public; information that the department is authorized or required to keep confidential shall be edited prior to public inspection.

**1002.2(6) Cancellation.** A waiver issued by the department pursuant to this rule may be withdrawn, canceled, or modified if, after appropriate notice, the department finds any of the following:

*a.* The requester withheld or misrepresented material facts relevant to the propriety or desirability of the waiver; or

*b.* The recipient of the waiver failed to comply with any of the conditions contained in the waiver.

**1002.2(7) Violations.** Violation of a condition in a waiver is equivalent to a violation of Iowa Code section 123.10, 123.22, 123.122, or 123.171, as applicable. The recipient of a waiver under this rule who violates a condition of the waiver may be subject to the same remedies or penalties as a person who violates the applicable Iowa Code section.

**1002.2(8) Defense.** After the department grants a waiver under this rule, the waiver is a defense within its terms and the specific facts indicated therein for the recipient of the waiver in any proceedings in which the waiver in question is sought to be invoked.

**1002.2(9) Appeals.** Granting or denying a request for a waiver is final agency action under Iowa Code chapter 17A.

[ARC 9087C, IAB 4/2/25, effective 5/7/25]

These rules are intended to implement Iowa Code sections 123.10, 123.22, 123.59, 123.122, and 123.171.

[Filed ARC 9087C (Notice ARC 8724C, IAB 2/5/25), IAB 4/2/25, effective 5/7/25]