

701—83.8(453A) Transporter's report. The transportation of tobacco products into this state must be reported to the director. The report shall include, but not be limited to:

1. A description of the products imported,
2. The name and address of the seller or consignor,
3. The date of importation,
4. The name and address of the purchaser or consignee,
5. The point of origin, and
6. The point of destination.

83.8(1) *Out-of-state distributors.* Persons who are licensed as a tobacco distributor and have a place of business without the state, from which tobacco products are shipped, need not file a separate transportation report. This information is available from the distributor report.

83.8(2) *Common carriers.* Common carriers transporting tobacco products into this state need only report shipments to places other than public warehouses licensed under the provisions of Iowa Code chapter 554. Common carriers must file the transporter's report by the tenth day of the month following the month of importation.

83.8(3) *Others.* All other transportation of tobacco products into this state by persons other than described in subrules 83.8(1) and 83.8(2) must be reported to the department except:

a. The importation of tobacco products by the consumer in sufficiently small quantities to be exempt from the tax (see subrule 83.3(2)), and

b. The importation by the consumer of the tobacco products if the consumer is responsible to report and pay the tax under Iowa Code subsections 453A.43(2) and 453A.46(6) and subrule 83.3(2) and rule 83.7(453A).

The transportation report must be filed within 30 days of the date of importation.

This rule is intended to implement Iowa Code subsection 453A.45(4).