

701—230.1(453A) Definitions. Terms have the same meaning as defined in Iowa Code chapters 421B, 453A, 453C, 453D, and 453E. In addition, as used in this title, the following definitions apply:

“*Permit*” means any permit or license issued under Iowa Code chapter 453A.

“*Permittee*” means any person holding or required to obtain a permit or license of any kind under Iowa Code chapter 453A.

“*Supplier*” means any person or firm authorized to manufacture or supply cigarette stamps for the department.

“*Tax*” means the tax imposed under Iowa Code chapter 453A.

“*Taxpayer*” means any person required to collect or remit tax directly to the department or required to be licensed or to file any report or return or keep records under Iowa Code chapter 453A.

“*Tobacco*” means the same as “tobacco products” as defined in Iowa Code sections 453A.1 and 453A.42.

This rule is intended to implement Iowa Code chapters 421B, 453A, 453C, 453D, and 453E.

[ARC 9038C, IAB 3/19/25, effective 4/23/25]