

701—231.10(453A) Delivery sales of alternative nicotine products or vapor products.

231.10(1) *Delivery sale permit for out-of-state retailers.* An out-of-state retailer that has applied and otherwise qualifies for a delivery sale permit will be issued the permit for the retailer's principal place of business.

231.10(2) *Sales and use tax permit.* A retailer holding a delivery sale permit must also have an Iowa sales or use tax permit. A retailer holding a delivery sale permit must collect and remit all Iowa sales and use tax due, including any applicable local option sales tax, on all sales in Iowa.

231.10(3) *Bond required.* A bond of \$1,000 is required to obtain a delivery sale permit.

231.10(4) *Prohibited delivery sales.* All delivery sales of cigarettes and tobacco products to consumers in Iowa are prohibited.

This rule is intended to implement Iowa Code sections 453A.47A, 453A.47B, and 453A.47C.

[ARC 9039C, IAB 3/19/25, effective 4/23/25]