

701—232.10(453A) Free samples. Persons responsible for the distribution of samples of tobacco products in the state are responsible for paying the amount of tobacco tax due on those samples and filing a return. The tax due is based on the usual wholesale price of these products.

This rule is intended to implement Iowa Code sections 453A.43, 453A.46, and 453A.49.

[ARC 9040C, IAB 3/19/25, effective 4/23/25]