

**701—232.5(453A) Tax on little cigars.** All provisions applicable to cigarettes concerning rate, imposition, payment method, reporting, and affixing of stamps apply equally to little cigars, as defined in Iowa Code section 453A.42. The tax on little cigars is to be paid on the purchase of stamps by cigarette distributors or cigarette manufacturers who hold valid permits.

This rule is intended to implement Iowa Code sections 453A.42 and 453A.43.

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