

701—232.9(453A) Transporter's report.

232.9(1) *Generally.* All transportation of tobacco products into this state is to be reported to the director within 30 days of the importation.

232.9(2) *Reports.* Reports are to include but not to be limited to the following information:

- a. Description of the products imported,
- b. Name and address of seller or consignor,
- c. Date of import,
- d. Name and address of purchaser or consignee,
- e. Point of origin,
- f. Point of destination.

232.9(3) *Out-of-state distributors.* Permitted tobacco distributors that have a place of business outside of the state where tobacco products are shipped from do not need to file a separate transportation report permit. This information will be included within the distributor reports filed by the distributor.

232.9(4) *Common carriers.* Common carriers transporting tobacco products into this state need only report shipments to places other than public warehouses permitted under the provisions of Iowa Code chapter 554. Transporter reports filed by common carriers are due no later than the tenth day following the month of importation. For example, if a common carrier transported tobacco products during August 2025, its transporter report is due no later than September 10, 2025.

232.9(5) *Other transportation.* All other transportation of tobacco products into this state by persons other than out-of-state distributors and common carriers is to be reported to the department except:

- a. The importation of tobacco products by a consumer in sufficiently small quantities to be exempt from the tax as identified in Iowa Code section 453A.45(5), or
- b. The importation by a consumer of tobacco products if the consumer is responsible to report and pay the tax under Iowa Code sections 453A.43(2) and 453A.46(6).

This rule is intended to implement Iowa Code section 453A.45.

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