

701—234.1(453C) National uniform tobacco settlement and definitions.

234.1(1) Purpose. In 1998, the state of Iowa joined a multistate agreement with cigarette manufacturers called the Master Settlement Agreement (MSA). Subsequent to entering into that agreement, in 1999 the Iowa general assembly enacted Iowa Code chapter 453C that requires the department to promulgate regulations to ascertain the amount of excise tax paid on cigarettes sold by nonparticipating tobacco product manufacturers in Iowa each year.

234.1(2) Definitions. For the purposes of this chapter, the definitions set forth in Iowa Code section 453C.1 apply.

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