

701—234.2(453C) Annual report.

234.2(1) *Filing.* A report must be filed by tobacco products distributors, cigarette distributors, and persons who sell tobacco products at retail that were purchased from a person who is not required to file a distributor report.

234.2(2) *Annual reporting.* The report must be filed annually on or before the last day of the month following the close of the calendar year in which the sales were made and must be in a form and manner prescribed by the department. The reports must be submitted electronically via GovConnectIowa.

234.2(3) *Report information.* The report must include the following information with respect to units sold that were not purchased from a participating tobacco product manufacturer or units sold that were purchased from a participating tobacco product manufacturer but are not units sold as covered by the MSA:

- a. Number of units sold.
- b. Brand of the units sold.
- c. Name and address of the person from whom each unit was purchased.
- d. Name and address of the manufacturer of the unit, if known.
- e. Name and address of the importer of the unit, if known, and whether that importer is the exclusive importer of the unit, if known.

234.2(4) *Other reporting.* A retailer may need to file a report when purchasing roll-your-own tobacco or cigarettes over the Internet, through a catalog from a vendor located outside of Iowa, from an Indian tribe or from an enrolled member of an Indian tribe located on a reservation in or outside Iowa, by mail order, or from a vendor located in another state.

234.2(5) *Reporting purchases from participating tobacco product manufacturer.* A retailer must also, upon request by the department, report information with respect to units sold that were purchased from any participating tobacco product manufacturer.

[ARC 9042C, IAB 3/19/25, effective 4/23/25]