

**701—234.3(453C) Recordkeeping.** Every person who sells at retail tobacco products purchased from a person who is not required to file a report required by this chapter, and every tobacco products distributor and cigarette distributor subject to this reporting rule, must maintain complete and accurate records and underlying documentation for five years to support the data required to be supplied to the department under rule 701—234.2(453C). Upon request, all requested records and documents must be provided to the department.

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