

**701—82.8(453A) Affixing stamps.** Every package of cigarettes received in this state by a permitted distributor or for distribution within or without the state of Iowa must be stamped within 48 hours of its receipt, unless the distributor is also permitted as and is acting as a distributing agent. The cigarettes held by a person acting as a distributor and those held by the same person who is also acting as a distributing agent must be kept separate, and if not, the entire inventory will be subject to the 48-hour limitation. The 48-hour period shall be exclusive of Sundays and legal holidays. (See 1958 O.A.G. 25.)

This rule is intended to implement Iowa Code sections 453A.10 and 453A.17.