IAC Ch 254, p.1

## 701—254.1(453A) **Definitions.** As used in this title the following definitions apply:

"Bank" means a bank designated and authorized by the director of revenue to sell cigarette stamps and set cigarette meters.

"Carton" means a box or container of any kind in which ten or more packages or packs of cigarettes or tobacco products are offered for sale, sold, or otherwise distributed to consumers.

"Cigarette licensee" means any person who has or is required to obtain a permit of any kind under Iowa Code chapter 453A, division I.

"Counterfeit cigarettes" means cigarettes, packages of cigarettes, cartons of cigarettes or other containers of cigarettes with a label, trademark, service mark, trade name, device, design, or word adopted or used by a cigarette manufacturer to identify its product that is false or used without authority of the cigarette manufacturer.

"Department" means the Iowa department of revenue.

"Director" means the director of the department, or the director's authorized representative.

"License" and "permit" are used interchangeably.

"Licensee" means any person holding or required to obtain a permit or license of any kind under Iowa Code chapter 453A.

"Meter settings" means Iowa cigarette meters which imprint indicia on cigarette packages.

"Package" or "pack" means a container of any kind in which cigarettes or tobacco products are offered for sale, sold, or otherwise distributed to consumers.

"Revenue" means any evidence of tax on cigarettes required by the department to be affixed to individual packages of cigarettes.

"Stamps" means Iowa Fuson stamps, 30,000 to a roll and Iowa hand stamps of any quantity authorized by the director to be applied to packages of cigarettes and little cigars.

"Supplier" means any person or firm authorized to manufacture or supply cigarette stamps for the department.

"Tax" means the tax imposed under Iowa Code chapter 453A on cigarettes or other tobacco products.

"*Taxpayer*" means any person required to collect or remit tax directly to the department or required to be licensed or to file any report or return or keep records under Iowa Code chapter 453A.

"Tobacco" means the same as "tobacco products" as defined in Iowa Code section 453A.42.

"Tobacco licensee" means any person who has or is required to obtain a permit of any kind under Iowa Code chapter 453A, division II.

In addition to these definitions, the definitions contained in Iowa Code sections 421B.2, 453A.1, and 453A.42 apply to these rules.

This rule is intended to implement Iowa Code chapter 453A as amended by 2004 Iowa Acts, Senate File 2296.

[ARC 6508C, IAB 9/7/22, effective 10/12/22]