

701—256.5(453A) Distributor discount. Licensed tobacco distributors filing returns under Iowa Code section 453A.46 and rule 701—83.6(453A) are entitled to deduct, from the remittance for tax due, a discount equal to 3½ percent.

This rule is intended to implement Iowa Code section 453A.46(1).
[ARC 6508C, IAB 9/7/22, effective 10/12/22]