

**701—256.9(453A) Free samples.** Where samples of tobacco products are distributed in this state, the person responsible for the distribution must pay the tax. The person responsible for the distribution shall file a return and pay the tax on the basis of the usual wholesale price for such products.

This rule is intended to implement Iowa Code sections 453A.43, 453.46, and 453A.49.  
[ARC 6508C, IAB 9/7/22, effective 10/12/22]