

**701—256.5(453A) Distributor discount.** Licensed tobacco distributors filing returns under Iowa Code section 453A.46 and rule 701—256.6(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; Editorial change: IAC Supplement 10/18/23]