

**701—235.1(453E) Purpose; definitions.**

**235.1(1) Purpose.** This chapter sets forth the department of revenue's rules on the administration and regulation of the sale of devices and the imposition, collection, and remittance of excise tax on those devices.

**235.1(2) Definitions.** Unless otherwise indicated in the rule or required by context, all terms and phrases have the same meaning as defined in Iowa Code chapter 453A and section 453E.1. For purposes of this chapter, the following definitions also apply:

*"Combustion"* means to burn or to heat to the point of creating an aerosol, either directly or indirectly.

*"Designed for use"* means the primary intended purpose of the object and may be measured at the time of manufacture, distribution, or point of sale.

*"GovConnectIowa"* means the e-services portal of the department of revenue.

*"Inhalation"* means to take an aerosol into the body via the nose or mouth, even if the aerosol does not reach or is not absorbed through the lungs.

This rule is intended to implement Iowa Code chapter 453E.

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