

701—235.9(453E) Records; invoices.

235.9(1) *Records retention generally.* Every device retailer and device delivery seller shall keep, preserve, and make available to the department any records required by Iowa Code chapter 453E for a period of at least five years.

235.9(2) *Requirements.* Records kept, preserved, or made available pursuant to this rule will be considered inadequate by the department if the requirements of this rule are not met. The director may, in certain circumstances, authorize device retailers, device delivery sellers, and others subject to Iowa Code chapter 453E and these rules to keep records in a manner other than those prescribed in these rules. Any such authorization must be in writing.

235.9(3) *Examples of records.* The following is a nonexhaustive list of records subject to the provisions of this rule.

a. Device retailers.

(1) Records, including invoices, evidencing the purchase by the device retailer of devices.

(2) Detailed inventory records.

(3) Any other records required to be kept in the device delivery seller's capacity as a tobacco retailer.

b. Device delivery sellers.

(1) Records of devices delivered to purchasers that include the following information for each delivery sale:

1. Name of device manufacturer.

2. Quantity of devices delivered.

3. Name and address of recipient.

4. Verification of recipient's age.

5. Copy of recipient's signature.

6. Sales tax paid on the products sold pursuant to Iowa Code chapter 423.

7. Excise tax paid on the products sold pursuant to Iowa Code chapters 453A and 453E.

(2) Detailed inventory records.

(3) Any other records required to be kept in the device delivery seller's capacity as a tobacco retailer.

235.9(4) *Invoice forms.* Whenever an invoice is required to be prepared or kept by Iowa Code chapter 453E or these rules, at minimum, it must contain the following information:

a. Seller's name, address, and permit number.

b. Purchaser's name, address, and permit number (if any).

c. Date of sale.

d. All prices and discounts stated separately.

e. An indication as to whether devices are being sold with or without sales and device excise taxes included.

f. Origination and destination points.

This rule is intended to implement Iowa Code sections 453E.3(7) and 453E.4(4) "e."

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