

**661—61.2(101B) Restriction on sale of cigarettes.** On or after January 1, 2009, cigarettes shall not be sold or offered for sale to any person in this state unless the cigarettes are reduced ignition propensity cigarettes.

EXCEPTION I: This chapter shall not be construed to prohibit a wholesaler or retailer from selling the wholesaler's or retailer's inventory of cigarettes existing prior to January 1, 2009, provided that the wholesaler or retailer is able to establish both of the following:

1. Tax stamps were affixed to the cigarettes on inventory, pursuant to Iowa Code section 453A.10, before January 1, 2009.

2. The inventory of cigarettes was purchased before January 1, 2009, in comparable quantity to the amount of inventory of cigarettes purchased during the same period of the prior year.

EXCEPTION II: This chapter shall not be construed to prohibit any person from selling or offering for sale cigarettes that have not been certified by the manufacturer in accordance with Iowa Code Supplement section 101B.5 if the cigarettes are or will be stamped for sale in another state or are packaged for sale outside the United States.