

**701—84.1(421B) Definitions.** For purposes of this chapter “wholesaler” and “retailer” mean a cigarette wholesaler and cigarette retailer as defined in Iowa Code section 421B.2. See opinion of the Attorney General, Griger to Bair, Director, Iowa Department of Revenue, 80-1-15. “Sale” or “sales” shall include an offer for sale.

This rule is intended to implement Iowa Code section 421B.2.