

SENATE/HOUSE FILE \_\_\_\_\_  
BY (PROPOSED DEPARTMENT OF  
REVENUE BILL)

**A BILL FOR**

1 An Act relating to the measurement of units sold for purposes  
2 of cigarette and tobacco regulation and taxation, and  
3 including effective date provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 453C.1, subsection 10, Code 2025, is  
2 amended to read as follows:

3 10. *Units sold* means the number of individual cigarettes  
4 sold in the state by the applicable tobacco product  
5 manufacturer, whether directly or through a distributor,  
6 retailer, or similar intermediary or intermediaries, during the  
7 year in question, ~~as measured by excise taxes collected by the~~  
8 ~~state on~~ in packs bearing required to bear the excise stamp of  
9 the state or ~~on~~ in the case of roll-your-own tobacco ~~containers~~  
10 on which a tax is due pursuant to chapter 453A. The department  
11 of revenue shall adopt rules as are necessary to ascertain  
12 the amount of state excise tax paid on the cigarettes of such  
13 tobacco product manufacturer for each year.

14 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate  
15 importance, takes effect upon enactment.

16 EXPLANATION

17 The inclusion of this explanation does not constitute agreement with  
18 the explanation's substance by the members of the general assembly.

19 This bill updates the definition of "units sold" when  
20 measuring individual cigarettes sold in the state to mean packs  
21 required to bear the excise stamp of the state, and updates  
22 "units sold" for roll-your-own tobacco to mean roll-your-own  
23 tobacco on which tax is due pursuant to Code chapter 453A.

24 The bill takes effect upon enactment.