



## Department of Revenue

Kim Reynolds, Governor  
Chris Cournoyer, Lt. Governor

Mary Mosiman, Director

**TO:** Members of the General Assembly  
**FR:** Tyler Ackerson, Legislative Liaison  
**DATE:** January 15, 2026  
**RE:** Vapor Products Directory Annual Report

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Iowa Code section 453A.52F requires the Iowa Department of Revenue (Department) to publish a report annually on the status of the vapor products directory, vapor product manufacturers, the vapor products included in the directory, revenue and expenditures related to administration, and enforcement actions undertaken. This report is due by January 15 following the date the Department director makes the vapor products directory available for public inspection on the Department's website. Due to litigation, the directory has to date not been made available for public inspection on the Department's website.

On May 2, 2025, a court order was issued that preliminarily enjoined the establishment and enforcement of the vapor products directory. Accordingly, action to establish and enforce the directory is currently on hold while litigation is pending before the United States Court of Appeals for the Eight Circuit. There is no information to report at this time.