



**STATE OF IOWA**  
KIM REYNOLDS  
GOVERNOR

May 6, 2025

The Honorable Paul Pate  
Secretary of State of Iowa  
State Capitol  
Des Moines, Iowa 50319

Dear Mr. Secretary,

I hereby transmit:

Senate File 604, an Act relating to the measurement of units sold for purposes of cigarette and tobacco regulation and taxation, and including effective date provisions.

The above Senate File is hereby approved on this date.

Sincerely,

Kim Reynolds  
Governor of Iowa

cc: Secretary of the Senate  
Clerk of the House



Senate File 604

AN ACT

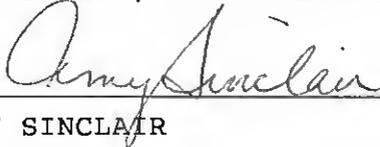
RELATING TO THE MEASUREMENT OF UNITS SOLD FOR PURPOSES OF  
CIGARETTE AND TOBACCO REGULATION AND TAXATION, AND INCLUDING  
EFFECTIVE DATE PROVISIONS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

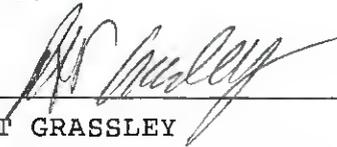
Section 1. Section 453C.1, subsection 10, Code 2025, is amended to read as follows:

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

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



AMY SINCLAIR  
President of the Senate

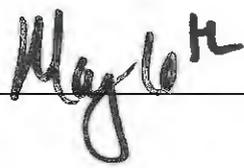


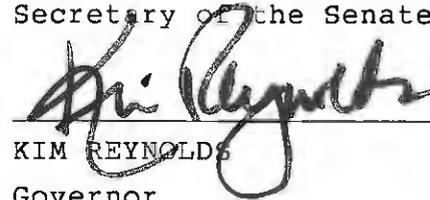
PAT GRASSLEY  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 604, Ninety-first General Assembly.



W. CHARLES SMITHSON  
Secretary of the Senate

Approved  , 2025

  
KIM REYNOLDS  
Governor