

Senate Study Bill 1155 - Introduced

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

A BILL FOR

1 An Act relating to the measurement of units sold for purposes of
2 cigarette and tobacco regulation and taxation, and including
3 effective date provisions.

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

unofficial

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