

7 court as in this chapter provided, then, and in that event, the mayor's  
 8 court of such incorporated town, or incorporated towns, shall not be  
 9 abolished, but said mayor's court in such incorporated town, or in-  
 10 corporated towns, shall have only the jurisdiction to try offenses for  
 11 the violation of the ordinances of said incorporated town, or incor-  
 12 porated towns, and impose sentence and punishment therefor, and  
 13 such municipal court shall have no jurisdiction over the violation of  
 14 the ordinances of the said incorporated town or incorporated towns."

Approved April 11, A. D. 1921.

## CHAPTER 203

### CIGARETTES

H. F. 678.

AN ACT repealing the law as it appears in section fifty hundred six (5006) of the code (C. C. Sec. 8867, 8868 and 8869), section fifty hundred seven (5007) of the code, (C. C. Sec. 8870, 8871, 8872, 8873), section fifty hundred seven-c (5007-c) supplement to the code, 1913, (C. C. Sec. 8879), and section fifty hundred seven-d (5007-d) supplement to the code, 1913, (C. C. Sec. 8880), and enacting substitutes therefor; all pertaining to the sale of cigarettes and cigarette papers and wrappers and papers made or prepared for the purpose of making cigarettes; providing for issuing licenses for the purpose of making sales thereof, and for the levy, assessment, collection and payment of a tax thereon; providing for the regulation of sales thereof and penalties for violations of this act; providing a means of securing evidence of violations of said regulations; providing that any persons violating this act may be enjoined and that any building or place made use of for purposes in violation of any provision of this act shall be deemed a nuisance and abated by injunction; providing an additional assistant to the treasurer of state and defining his duties.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Sale to minors—penalty. That the law as it ap-  
 2 pears in section fifty hundred six (5006) and fifty hundred seven  
 3 (5007) of the code (C. C. Sec. 8867 to 8873 both inclusive), section  
 4 fifty hundred seven-c (5007-c) and fifty hundred seven-d (5007-d),  
 5 supplement to the code, 1913 (C. C. Sec. 8879 and 8880), be and the  
 6 same are hereby repealed and the following enacted in lieu thereof:  
 7 "Any person who shall furnish to any minor under twenty-one  
 8 years of age, by gift, sale or otherwise, any cigarette or cigarette  
 9 paper or wrapper, or any paper made or prepared for the purpose  
 10 of making cigarettes, shall be guilty of a misdemeanor. Whoever  
 11 is found guilty thereof, for the first offense shall be sentenced to pay  
 12 a fine of not less than twenty-five dollars nor more than one hun-  
 13 dred dollars and costs of prosecution, or imprisoned in the county  
 14 jail for not more than thirty days; and for the second and each sub-  
 15 sequent offense, upon conviction thereof, shall be sentenced to pay a  
 16 fine of not less than one hundred dollars nor more than five hun-  
 17 dred dollars and costs of prosecution, or be imprisoned in the county  
 18 jail not less than one month nor more than six months, or both such  
 19 fine and imprisonment.

1 SEC. 2. Refusal to give information—penalty—suspension of  
 2 sentence. That any minor under twenty-one years of age, in any  
 3 place other than upon the premises of his parent or parents, being

3 in possession of a cigarette or cigarette paper, may be required by  
4 any peace officer, juvenile court officer, truant officer or teacher in  
5 any school, to give information as to where he or she obtained said  
6 cigarette or cigarette paper, and upon refusing to furnish such in-  
7 formation, shall be guilty of a misdemeanor, and upon conviction  
8 thereof before any magistrate or justice of the peace, such minor  
9 being of the age of sixteen or upwards, shall be sentenced to pay  
10 a fine not exceeding five dollars (\$5.00) or to undergo an imprison-  
11 ment in the jail of the proper county not exceeding five (5) days,  
12 or both such fine and imprisonment; if such minor shall be under  
13 the age of sixteen years, he or she shall be certified by such mag-  
14 istrate or justice of the peace to the juvenile court of the county  
15 for such action as to said court shall seem proper; provided, how-  
16 ever, that if any person convicted of violating any provision of this  
17 section shall give information which shall lead to the arrest of the  
18 person or persons having violated any provisions of section one of  
19 this act, and shall give evidence as a witness in proceedings that  
20 may be instituted against said person or persons, the court shall have  
21 the power to suspend sentence against such minor offender.

1     **SEC. 3. Permit to sell—revocation.** No person, firm or corpora-  
2 tion shall sell cigarettes or cigarette papers in the state of Iowa,  
3 without first having obtained a permit therefor, which said permit  
4 may be granted and issued by the council of any city or town, in-  
5 cluding cities under special charter and cities under the manager  
6 plan or commission form of government, and said permit shall be in  
7 force and effect for two (2) years following the July 1st after its  
8 issue, unless sooner revoked, and shall be granted only to a person,  
9 firm or corporation owning or operating the place from which said  
10 sale is to be made, and shall not be transferable, which permit shall  
11 have a number and show the residence and place of business of the  
12 permit holder. The council issuing such permit shall revoke the  
13 permit of any person who has violated any of the provisions of this  
14 act, and no such permit can again be issued for a period of two  
15 years thereafter. The clerk of said city or town shall, upon the  
16 issuance or revocation of any permit hereunder, immediately certify  
17 the same to the treasurer of state.

1     **SEC. 4. Bond.** No permit shall be issued until the applicant  
2 therefor shall file a bond to be approved by the council issuing the  
3 permit, which said bond shall be payable to the city or town issuing  
4 the same, for the benefit of all parties interested, and shall be in  
5 the amount of not less than one thousand dollars (\$1,000.00), and  
6 conditioned upon the faithful observance of all of the provisions of  
7 this act, including the payment of all taxes, fines, penalties and costs  
8 herein provided for, and for the payment of all damages that may  
9 result from the sale of cigarettes or cigarette papers upon the  
10 premises occupied by the obligor. Said bond shall be signed by the  
11 obligor as principal and by a surety company authorized to do busi-  
12 ness in this state; or by two sureties who shall each qualify in double  
13 the amount of the bond, and neither of whom shall be surety on any  
14 other like bond.

1     **SEC. 5. Mulct tax.** No permit shall be issued until the appli-  
2 cant shall have paid to the treasurer of said city or town or county

3 a mulct tax as follows: In incorporated towns and other places out-  
4 side any city or town \$50.00; in cities of the second class \$75.00; in  
5 cities of the first class \$100.00. Said mulct tax to be paid for the  
6 period ending the first of July next thereafter, and said permit shall  
7 become invalid if said permit holder shall fail to pay a similar mulct  
8 tax on or before the first of July each year thereafter for the year  
9 then beginning.

1 **SEC. 6. Jurisdiction of supervisors.** The board of supervisors  
2 in each county shall, in all territory outside of any city or town,  
3 have and exercise the same powers as are by this act granted to town  
4 councils.

1 **SEC. 7. Time of payment—lien.** Every person, partnership or  
2 corporation holding such permits or carrying on the business of sell-  
3 ing or keeping for sale cigarettes or cigarette papers, or maintain-  
4 ing a place where such cigarettes or cigarette papers are sold or  
5 kept with intent to sell, shall pay the mulct tax provided for in  
6 section five hereof, payable on the first day of July in each year  
7 for the year then beginning, which said tax shall be a lien upon  
8 the real property wherein or whereon the business is carried on, or  
9 where the place for keeping or selling is maintained, from the time  
10 said tax becomes due and payable.

1 **SEC. 8. Duty of assessor, auditor and treasurer.** In all cases  
2 where said mulct tax has not been paid, the assessor of the city or  
3 town or township shall, on or after the 20th day of July of each year,  
4 return to the county auditor and the treasurer of state a list of  
5 persons who are, or during the preceding year have been, engaged  
6 in carrying on within said city or town the business of selling or  
7 keeping for sale cigarettes or cigarette papers, or maintaining any  
8 place where such cigarettes or cigarette papers are sold or kept for  
9 sale, and also a description of the real estate wherein or whereon  
10 such business is carried on or such place maintained, with the name  
11 of the occupant or tenant, and owner or agent, and the county  
12 auditor shall thereupon enter said mulct tax as provided for in sec-  
13 tion five hereof against the real estate so described, and the county  
14 auditor shall certify said tax to the county treasurer for collection  
15 as other taxes, and said tax, when so collected, shall be paid by the  
16 county treasurer to the treasurer of said city or town. Any asses-  
17 sor wilfully failing to comply with the provisions of this section shall  
18 pay a fine of fifty dollars (\$50.00) and costs for each offense.

1 **SEC. 9. Listing by private citizens.** Should the assessor for  
2 any reason fail to perform his duty, the sheriff or any three citizens  
3 of the county may, by verified statement on information and belief,  
4 addressed to the county auditor, procure the listing of names and  
5 places as above provided, with the same force and effect as if done  
6 by the assessor.

1 **SEC. 10. Penalty.** The said mulct tax hereinbefore provided for  
2 shall be a lien upon the real estate wherein or whereon such busi-  
3 ness is carried on or such places maintained, and if not paid within  
4 one month after the same become due and payable, then a penalty of  
5 twenty per cent (20%) shall be added thereto, together with one  
6 per cent (1%) per month thereafter until paid.

1     **SEC. 11. Delinquent tax—collection.** After the expiration of  
2 one month from the date when such tax becomes due and payable,  
3 if not paid, it shall be delinquent and collectible by the treasurer in  
4 the same manner as that in which other delinquent taxes are col-  
5 lectible, and all of the provisions as to the collection of other delin-  
6 quent taxes shall apply, including the provisions of law regarding tax  
7 sales, for such delinquent taxes in December of each year.

1     **SEC. 12. Disposal of tax.** The mulct tax provided for in this  
2 chapter shall be paid to the treasurer of the city or town wherein  
3 the business is located and shall go into the general fund of said  
4 city or town.

1     **SEC. 13. Sale tax—form of packages—penalty—forgery.** From  
2 and after the taking effect of this act there is hereby levied and  
3 assessed and shall be collected and paid to the treasurer of state  
4 upon all cigarettes and cigarette papers or wrappers and tubes sold  
5 in Iowa to consumers, the following taxes, to be paid prior to or at  
6 the time of sale and delivery to the consumer:

7     Class A. On cigarettes weighing not more than three pounds per  
8 thousand, one mill on each such cigarette;

9     Class B. On cigarettes weighing more than three pounds per  
10 thousand, two mills on each such cigarette;

11     Class C. On cigarette papers or wrappers or any papers made  
12 or prepared for the purpose of making cigarettes, made up in pack-  
13 ages, books or sets; on each such package, book, or set containing  
14 more than twenty-five but not more than fifty papers, one-half cent;  
15 containing more than fifty papers but not more than one hundred  
16 papers, one cent; containing more than one hundred papers, one-half  
17 cent for each fifty papers or fractional part thereof.

18     Class D. On tubes, one cent for each fifty tubes or fractional part  
19 thereof.

20     All cigarettes sold in this state under the provisions of this act shall  
21 be put up in packages containing 5, 8, 10, 12, 15, 16, 20, 24, 40, 50, 80  
22 or 100 cigarettes each. Before being delivered to the consumer each  
23 package of cigarettes and each package, book, or set of papers or of  
24 tubes, shall have securely affixed thereto a suitable stamp denoting the  
25 tax thereon, and said stamp shall be properly cancelled prior to such  
26 sale or removal for consumption, under such regulations as the treas-  
27 urer of state shall prescribe.

28     For any violation of any of the foregoing provisions of this section,  
29 the offender, upon conviction thereof, shall be fined not less than one  
30 hundred dollars nor more than three hundred dollars and costs of pros-  
31 ecution, and be committed to the county jail until such fine is paid, but  
32 not exceeding six months; and all cigarettes, cigarette papers or wrap-  
33 pers, and papers made or prepared for the purpose of making cigar-  
34 ettes in his possession or in his place shall be confiscated and forfeited  
35 to the state.

36     It shall be unlawful for any person not authorized hereby, with  
37 intent to defraud the state, to make, alter, forge, or counterfeit any  
38 license or stamp provided for in this act or to have in possession any  
39 forged, counterfeited, spurious or altered license or stamp, know-  
40 ing the same to be forged, counterfeited, spurious, or altered, and  
41 whoever is found guilty of any violation of this provision shall be

42 fined not more than one thousand dollars (\$1,000.00) and be im-  
43 prisoned in the state penitentiary not more than three years.

1     **SEC. 14. Stamps—preparation and sale—prohibitions.** The  
2 auditor of state shall prepare and have suitable stamps for use on  
3 each kind of package described in section thirteen of this act. Upon  
4 requisition from the treasurer of state the auditor of state shall  
5 deliver to his order the stamps designated in such requisition and  
6 shall charge the treasurer of state with the stamps thus delivered,  
7 and shall keep an accurate record of all stamps coming into and leav-  
8 ing his hands. The treasurer of state shall sell the stamps herein  
9 provided for only to dealers holding permits issued as provided in  
10 this act and the moneys received from the sale of said stamps shall  
11 be turned into the general fund of the state. The treasurer of the  
12 state shall redeem and make repayment for any unused stamps on  
13 written request made by any such dealer and pay for same out  
14 of any funds derived from the provisions of this act. It shall be  
15 unlawful for a dealer to sell such stamps to another dealer or to any  
16 person whensoever, except as herein provided.

1     **SEC. 15. State collector—duties—assistants—compensation.**  
2 The treasurer of state is hereby authorized to select and appoint an  
3 additional assistant to the treasurer of state, whose sole duties it  
4 shall be to administer and see that the provisions of this act are en-  
5 forced, including the collection of all stamp taxes provided for here-  
6 in. In the enforcement of this act he may call to his aid the attor-  
7 ney general, the special agents, any county attorney or any peace  
8 officer. The treasurer of state is further authorized to appoint such  
9 clerks and additional help as may be needed to carry out the pro-  
10 visions of this act. The compensation of all persons employed here-  
11 under to be fixed by the executive council and to be paid from the  
12 revenues derived hereunder.

1     **SEC. 16. Nuisance—injunction.** Any person, firm or corporation  
2 violating any of the provisions of this act, or maintaining a place  
3 where such cigarettes or cigarette papers are sold or kept with intent  
4 to sell in violation of the provisions of this act, shall be deemed guilty  
5 of keeping and maintaining a nuisance, and the building or place  
6 so used for the sale or keeping for sale of cigarettes or cigarette  
7 papers, or wrappers, in violation of the provisions of this act shall be  
8 deemed to be a nuisance, and such person, firm or corporation may  
9 be enjoined and such building or place abated as a nuisance, and the  
10 procedure for the actions to enjoin and abate such nuisance, or for  
11 contempt in violating an order of injunction, shall be, so far as ap-  
12 plicable, the same as those now provided by the laws of this state  
13 for enjoining and abating intoxicating liquor nuisances.

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