

#### **453A.7 Printing and custody of stamps.**

1. The director of the department of administrative services shall have printed or manufactured, cigarette and little cigar tax stamps of such design, size, denomination, and type and in such quantities as may be determined by the director of revenue. The stamps shall be so manufactured as to render them easy to be securely attached to each individual package of cigarettes and little cigars or cigarette papers. The cigarette and little cigar tax stamps shall be in the possession of and under the control of the director of revenue and the director shall keep accurate records of all cigarette and little cigar tax stamps.

2. There is appropriated annually from the state treasury from funds not otherwise appropriated an amount sufficient to carry out the provisions of this section.

[C24, 27, 31, 35, § 1574; C39, § **1556.02**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 98.7]

C93, § 453A.7

93 Acts, ch 180, §13; 2003 Acts, ch 145, §286; 2007 Acts, ch 186, §33

#### **Footnotes**

See annual Iowa Acts for temporary exceptions, changes, or other noncodified enactments modifying the funding provided under this section