CIGARETTE AND TOBACCO TAXES - NICOTINE AND VAPOR PRODUCTS, §453A.18

453A.18 Forms for records and reports.

The department shall furnish or make available in electronic form, without charge, to holders of the various permits, forms in sufficient quantities to enable permit holders to make the reports required to be made under this subchapter. The permit holders shall furnish at their own expense the books, records, and invoices, required to be used and kept, but the books, records, and invoices shall be in exact conformity to the forms prescribed for that purpose by the director, and shall be kept and used in the manner prescribed by the director. However, the director may, by express order in certain cases, authorize permit holders to keep their records in a manner and upon forms other than those prescribed. The authorization may be revoked at any time.

[C39, §**1556.13**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.18] C93, §453A.18 2007 Acts, ch 186, §38; 2018 Acts, ch 1041, §127