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657—12.5 (124B) Exemptions. The following are exempt from the reporting requirements of subrules 12.2(1), 12.2(2), 12.3(1), and 12.3(2) and the identification requirements of rule 657—12.6(124B):

- 1. A licensed pharmacist or other person authorized under Iowa Code chapter 155A to sell or furnish a precursor substance upon the prescription of a practitioner.
 - 2. A practitioner who administers or furnishes a precursor substance to a patient.
- 3. A manufacturer, wholesaler, retailer, or person who holds a permit issued by the board and who sells, transfers, or otherwise furnishes a precursor substance to a practitioner or pharmacy as defined in Iowa Code section 155A.3.
- 4. Any retailer or person who sells, transfers, furnishes, or receives a drug containing ephedrine, phenylpropanolamine, or pseudoephedrine or a cosmetic containing a precursor substance if the drug or cosmetic is lawfully sold, transferred, or furnished over the counter without a prescription in accordance with Iowa Code chapter 126.