



Department of Revenue

**Tobacco, Alternative Nicotine  
& Vapor Product**

# **Enforcement Handbook**

**FY26**

**Schedule 3**



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Thank you for taking the I-PLEDGE and partnering with Iowa Department of Revenue (IDR) to help keep tobacco, alternative nicotine and vapor products out of the hands of underage persons in Iowa. This handbook is a valuable resource to assist in the successful completion of tobacco, alternative nicotine and vapor product enforcement initiatives.

Relevant forms, sample letters, and suggested procedures are contained in this publication. Feel free to make copies of these documents to complete necessary paperwork.

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# Press Release

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[Police Department/Sheriff's Office] to partner with Iowa Department of Revenue for Tobacco, Alternative Nicotine and Vapor Product Education and Enforcement.

[Community], Iowa ([Month ##], 20##) – The [Police Department/Sheriff's Office] has taken a pledge to keep tobacco, alternative nicotine and vapor products out of the hands of [Community] underage persons.

Known as I-PLEDGE, the program is a partnership with Iowa Department of Revenue to educate local retailers and to enforce Iowa's tobacco, alternative nicotine and vapor product laws. Since the program's inception in 2000, the statewide tobacco compliance rate has grown to exceed 90 percent. By participating in the program, the [Police Department/Sheriff's Office] has committed to do its part to increase the compliance rate even more this year.

I-PLEDGE places emphasis on retailer training. Clerks who successfully complete an online training course, then pass an exam, will become I-PLEDGE-certified. This allows a retail establishment to use an affirmative defense against a civil penalty, if the certified clerk makes an illegal sale.

“I-PLEDGE’s retailer training is a great way for clerks to prepare themselves to refuse illegal tobacco, alternative nicotine and vapor product sales,” [Chief/Sheriff Name] said. “The training also assists retailers to ensure they maintain a compliant and responsible establishment.”

[Officers/Deputies] will also be conducting compliance checks on local establishments as part of the I-PLEDGE program. Underage customers, under the supervision of law enforcement officials, will enter establishments and attempt to buy tobacco, alternative nicotine and vapor products. Clerks who make the illegal sale will be cited on the spot.

Criminal penalties for selling tobacco, alternative nicotine and vapor products to a minor include a \$135 fine for a first offense, a \$325 fine for a second offense, and a \$645 fine for third, and subsequent, offenses. However, handing out citations is not the intent of the I-PLEDGE program.

“By partnering with the Iowa Department of Revenue, we hope to educate clerks and maintain a compliant retail environment in our community,” [Chief/Sheriff Name] said. “Moreover, we pledge to help keep tobacco, alternative nicotine and vapor products out of the hands of underage persons in Iowa.”

To take the I-PLEDGE training, or search certification records, go to [revenue.iowa.gov](http://revenue.iowa.gov).

##

# Officer Checklist — Schedule 3

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**1. Issue a press release.**

- Indicate your agency is partnering with the Iowa Department of Revenue to conduct compliance checks.
- A suggested press release is included on page 3 of this handbook and is also available for download within the [Law Enforcement Portal](#).
- Please do not provide retailers with advance notification of compliance checks.

**2. Visit your city clerk or county auditor.**

- Obtain a current list of licensed tobacco, alternative nicotine and vapor product retailers in your area.
- IDR does not always receive the most current tobacco, alternative nicotine and vapor product permit information. Therefore, it is important that you receive a list from your city clerk/county auditor prior to conducting compliance checks.
- If you encounter discrepancies between your city clerk's or county auditor's list and IDR's compliance check list, contact IDR using the contact information on page 13.
- You must contact IDR if you know of, discover, or receive information regarding a retailer that is not on your city clerk's/county auditor's list, or IDR's compliance check list.

**3. Complete and submit compliance checks on or before February 15, 2026.**

- Try to complete compliance checks on seasonal businesses before the end of the 2025 business season, but not before October 1.
- Use only Fiscal Year 2026 Tobacco, Alternative Nicotine and Vapor Product Enforcement Program forms included in this handbook, or download current forms from the [Law Enforcement Portal](#).

**4. Immediately issue a criminal citation to a non-compliant clerk.**

- Your agency must notify the city or county attorney within seventy-two (72) hours for criminal proceedings.
- Your agency must notify the business owner, or manager, of the tobacco/alternative nicotine/vapor product violation within seven (7) business days.
- Do not obtain the name of the clerk for compliance checks resulting in compliance. IDR does not need this information, and, the clerk might notify other retailers in the area that compliance checks are being conducted.

**5. Complete and submit a second compliance check on violators only by May 15, 2026.**

**NOTE:** Compliance checks must be conducted at establishments during regular business hours.

# Compliance Check Results — Unable to Complete

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Not all compliance checks may be classified as compliant or non-compliant. Listed below are some circumstances law enforcement must be aware of to ensure that accurate results are reported to IDR.

**Establishment tells youth that the business no longer sells tobacco, alternative nicotine or vapor products.** The officer must contact the city clerk/county auditor to determine if the business no longer holds a valid permit or if the business simply told the Underage Purchaser that the business no longer sells tobacco, alternative nicotine or vapor products. If the business does have a valid permit, enter the compliance check as "compliant." If the business no longer holds a valid permit, see the payment schedule below.

**Establishment no longer holds a valid permit.** Submit the compliance check as "no longer holds a valid tobacco, alternative nicotine, or vapor product permit." Make sure a compliance check was attempted, if this selection is chosen. If you are aware an establishment on IDR's list no longer holds a valid permit prior to attempting to conduct a compliance check at the establishment, contact IDR using the contact information on page 13.

**Establishment is out of business.** Submit the compliance check as "out of business." Make sure a compliance check was attempted, if this selection is chosen. If you are aware a business is no longer in operation prior to attempting to conduct a compliance check at the establishment, contact IDR using the contact information on page 13.

**Underage Purchaser is denied entry.** Submit the compliance check as "compliant." These establishments are typically "members only", or the youth is stopped at the door due to age.

**Establishment is unsafe or inappropriate.** Establishments that are unsafe or inappropriate for a underage purchaser to enter can be considered an "unsatisfactory condition." However, to formally designate the establishment as an "unsatisfactory condition," the officer must contact IDR prior to conducting the compliance check for confirmation. The officer must conduct a "walk-through" of the premises to ensure the establishment is in compliance with Iowa's tobacco, alternative nicotine and vapor product laws.

## Payment Schedule (Indicates if a compliance check will result in payment.)

**NOTE:** A "?" in the paid column means payment for the compliance check will depend on the reason given in the comments section of the report. If you question what reason to use, or are unsure if your department will be paid for an inspection, contact IDR using the contact information on page 13.

<b>Reason</b>	<b>Paid Y/N</b>	<b>Reason</b>	<b>Paid Y/N</b>
Out of business	N	Unsatisfactory Condition (explain in comments)	?
Valid permit, but no sale	Y	In operation, but closed at time of visit	N
Inaccessible by youth (explain in comments)	?	Unsafe to access (explain in comments)	?
Private club (explain in comments)	?	Presence of law enforcement officials	N
Temporary business closure	N	Youth knows salesperson	N
Unable to locate business	N	Moved to new location, but not inspected	N
Wholesale/Carton sale only	N	Drive-thru only, but youth inspector has no DL	N
Broken vending machine	N	Tobacco/alternative nicotine/vapor product out of stock	N
Duplicate	N	Ran out of time	N
No longer holds valid permit	N	Other non-completion (explain in comments)	?

# Law Enforcement Portal

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## Submit Compliance Check Reports in the Law Enforcement Portal

The Law Enforcement Portal allows law enforcement agencies to electronically submit I-PLEDGE tobacco, alternative nicotine and vapor product compliance check reports to IDR.

Please follow the steps below to submit compliance check reports in the portal.

1. Access the portal at [govconnect.iowa.gov/TAP/LawEnforcement](http://govconnect.iowa.gov/TAP/LawEnforcement)
2. Login using your username and password.

The screenshot shows the GovConnectIowa Law Enforcement portal. At the top, there is a navigation bar with the GovConnectIowa logo, a 'Law Enforcement' link, and a home icon. Below the navigation is a large sunset or sunrise image. On the right side of the page, there is a login form with fields for 'Username' and 'Password', a 'Log in' button, and a 'Forgot username or password?' link. This login area is highlighted with a large orange circle. Below the main content area, there are three informational cards:

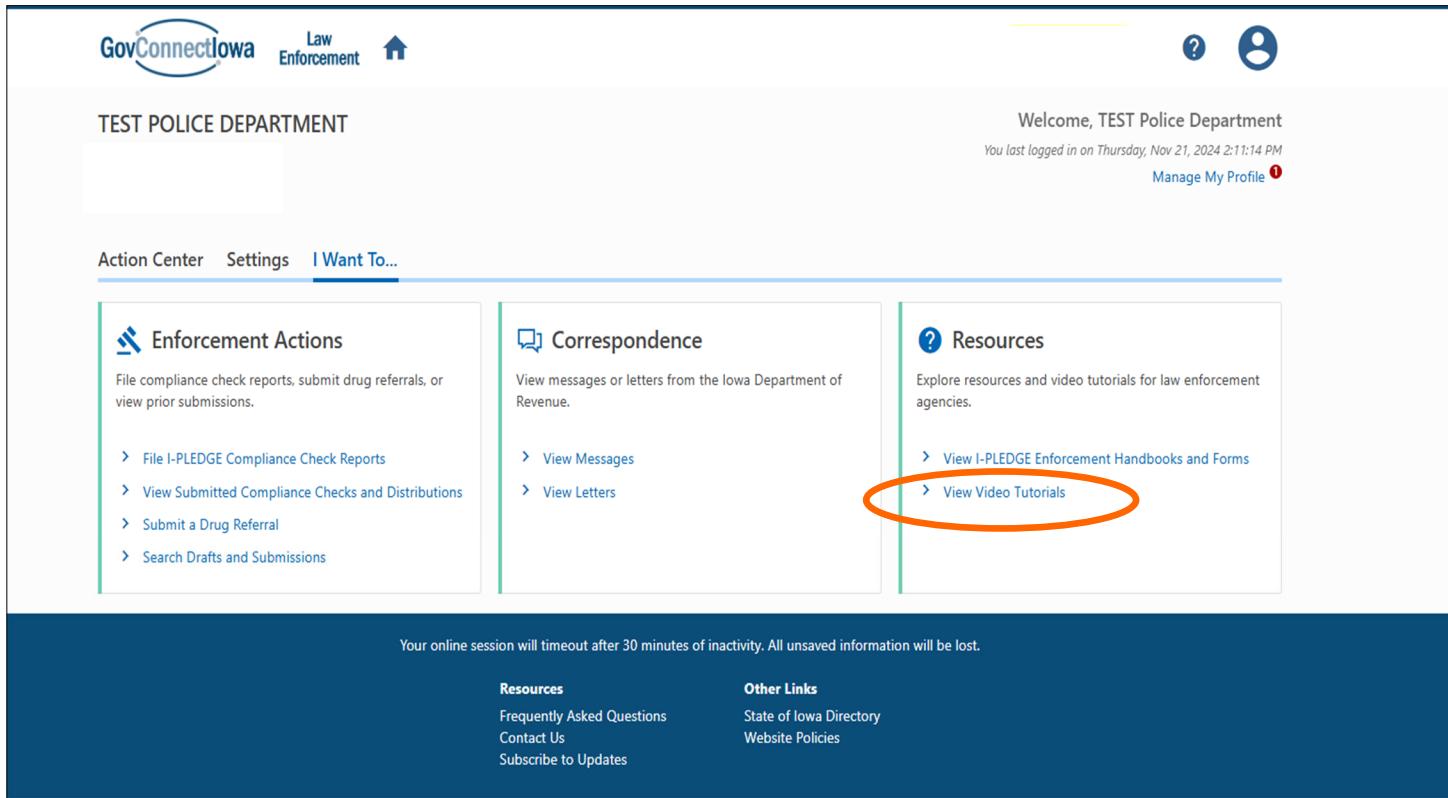
- About this Portal:** An image of a person's hands typing on a laptop keyboard. Text: "The Law Enforcement portal is used by law enforcement agencies to file compliance check reports, view resources, process drug referrals, and more." Link: "View I-PLEDGE Enforcement Program Information".
- Do I need access?** An image of a person holding a smartphone with a lock icon on the screen. Text: "Are you a law enforcement agency interested in partnering with the Iowa Department of Revenue?" Link: "Contact Us".
- Am I in the right place?** An image of a speech bubble with three question marks. Text: "Looking for tax-related information? Taxes are managed by logging into your account on GovConnectIowa." Link: "Go to GovConnectIowa".

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## Law Enforcement Portal

3. Once logged into the portal, go to the “I Want To” tab > “Resources” panel > “Video Tutorials” to view detailed instructions for how to submit compliance checks reports.



The screenshot shows the GovConnectIowa Law Enforcement portal. At the top, there are navigation links for 'GovConnectIowa', 'Law Enforcement', and a home icon. On the right, there are profile icons for a question mark and a user. The main content area is titled 'TEST POLICE DEPARTMENT'. On the left, there are three tabs: 'Action Center', 'Settings', and 'I Want To...'. The 'I Want To...' tab is selected and highlighted in blue. Below it, there are three main sections: 'Enforcement Actions', 'Correspondence', and 'Resources'. The 'Resources' section is expanded, showing links to 'View I-PLEDGE Enforcement Handbooks and Forms' and 'View Video Tutorials'. The 'View Video Tutorials' link is circled in orange. At the bottom of the page, there is a message about session timeout and links to 'Resources' (Frequently Asked Questions, Contact Us, Subscribe to Updates) and 'Other Links' (State of Iowa Directory, Website Policies).

4. Submitting a compliance check report is the same as an invoice, billing IDR \$75 per compliance check. Payment will depend on whether or not the compliance check is eligible for reimbursement. If an explanation is required, please ensure a complete and accurate explanation is provided in the comments section. It is imperative to enter compliance check reports accurately and in a timely manner.

5. After receiving a compliance check report, IDR will send a notification of compliance to retailers who do not sell tobacco, alternative nicotine or vapor products to underage persons, and, a notification of non-compliance to those who do sell. Please contact IDR if an error is made when entering a compliance check report.

If you experience difficulty accessing the Law Enforcement Portal or need assistance with a compliance check report, contact IDR using the contact information included on page 13.

# Compliance Check Procedures

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## Compliance Checks Preparation

- **Coordinate:** A law enforcement agency (department) must coordinate the participation of an Underage Purchaser to assist with the controlled-buy operation (compliance check).
- **Age:** Underage Purchasers shall be 16, 17, 18, 19 or 20 years of age. Underage purchasers younger than the age of 16 shall not be used to conduct tobacco, alternative nicotine and vapor product compliance checks.
- **Character:** All Underage Purchasers must be of good character.
- **Appearance:** Underage Purchasers must have the appearance, demeanor, mannerisms and appropriate dress for their age group. Underage Purchasers must refrain from wearing high school or college logos while conducting compliance checks.
- **Consent:** All Underage Purchasers shall complete an Underage Purchaser Consent Form prior to the scheduled compliance check date. The form does not have to be signed by the parent/guardian, if the Underage Purchaser is 18 years of age, or older. If the Underage Purchaser is younger than 18 years, have the parent/guardian sign the consent form. Provide a copy of the signed consent form to the parent/guardian.
- **Officer:** The officer conducting compliance checks must wear plain clothes and utilize an unmarked vehicle, whenever possible, to maintain the integrity of the program.
- **Types of Products Sold:** The officer must review the list of compliance check assignments and determine what tobacco/alternative nicotine/vapor products each retailer sells. Payment cannot be made, and the department will be asked to repeat the compliance check, if the Underage Purchaser asks for a product not sold by the retailer.
- **Adjudication Process:** The citing law enforcement official shall be available for testimony at hearings and district court proceedings at the request of the local/state prosecutor; and, shall advise local/state prosecutors and IDR as to the disposition of criminal citations.

## Hold a Briefing Prior to Conducting Compliance Checks

- **Appearance:** The officer must approve the Underage Purchaser's appearance. A photo must be taken of the Underage Purchaser before each day of compliance checks. The Underage Purchaser's appearance must not be changed after that point.
- **Official Identification:** The officer must verify the Underage Purchaser has proper, official identification showing date of birth. This shall be the only identification carried or presented throughout the course of the compliance check. The official identification must be an Iowa driver's license. Make a photocopy of the Underage Purchaser's ID.
- **Possessions:** The Underage Purchaser must only have buy-money provided by the department in his/her possession; no other money can be on his/her person. Check the Underage Purchaser, and his/her possessions, to ensure there are no tobacco, alternative nicotine or vapor products in his/her possession prior to the check.
- **Instructions:** The Underage Purchaser must be instructed:
  - As to what product he/she must attempt to purchase
  - To go directly to the targeted merchandise to attempt to make the purchase
  - To speak only as necessary. At no time must the Underage Purchaser try to persuade the licensee/clerk to complete the sale.
  - If asked about age, the Underage Purchaser must truthfully respond with how old he/she is.
  - If asked for ID, the Underage Purchaser must present his/her ID to the licensee/clerk.
  - If the licensee/clerk takes a Underage Purchaser's ID, the Underage Purchaser must not to argue and must leave the store. The officer will obtain the Underage Purchaser's ID and congratulate the licensee for compliance.
  - If a receipt of the purchase is offered, accept and maintain for evidence.
- **Termination:** The officer has authority to terminate the operation at any time for safety reasons.
- **Success:** The success of the operation, and the Underage Purchaser's continued participation in the program, is not dependent upon making successful purchases.

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## Law Enforcement Positioning

**Tobacco, Alternative Nicotine and Vapor Product Retailers:** If possible, the officer must be stationed either inside the store, or at a point from which the officer can observe the sale. The officer must not appear to be with the Underage Purchaser.

**Bars and Restaurants:** The Underage Purchaser must enter the establishment first and request a tobacco, alternative nicotine or vapor product. If possible, the officer must enter the bar or restaurant after the Underage Purchaser, and observe the purchase attempt from a discreet location. The officer must not appear to be accompanying the Underage Purchaser. Most bars and restaurants typically sell traditional tobacco products versus alternative nicotine and vapor products. An establishment where an employee checks the Underage Purchaser's ID at the door, and denies the Underage Purchaser access to the premises, shall be considered compliant.

### Unsatisfactory Condition

Establishments that are unsafe, or inappropriate for a Underage Purchaser to enter, can be considered an "unsatisfactory condition." A Underage Purchaser must never be sent into an adult entertainment facility, or bar, where the officer feels it is unsafe, or inappropriate, for the Underage Purchaser. The majority of bars in Iowa do not fall under this condition. However, to formally designate the establishment as an "unsatisfactory condition," the officer must contact IDR prior to conducting the compliance check for confirmation.

Once the establishment has been formally designated as an "unsatisfactory condition," the officer must conduct a "walk-through" of the premises to ensure the establishment is in compliance with Iowa's tobacco, alternative nicotine and vapor product laws. A payment will not be sent to law enforcement agencies that neglect to conduct a "walk-through" of "unsatisfactory condition" establishments. In the event that IDR expects the check can safely be conducted, the department will be asked to complete the check.

### Vending Machines

A vending machine that is accessible to an Underage Purchaser under age 21 is in violation of Iowa Code section 453A.36(6). If an establishment has a vending machine, the Underage Purchaser must be instructed to approach the retailer and specifically ask for change for the vending machine. If change is given, the Underage Purchaser must purchase tobacco, alternative nicotine or vapor products from the machine and exit. Asking specifically for change for the vending machine helps to identify who to cite during a non-compliant vending machine sale.

### Audio/Video Recording

Audio and video equipment may be utilized during compliance checks in lieu of officer observation.

### Criminal Citation

Immediately issue a criminal citation to an employee/clerk who sells a tobacco, alternative nicotine or vapor product to a Underage Purchaser. This is a violation of Iowa Code section 453A.2(1). A citation must be issued before your department may receive payment. Selling a tobacco, alternative nicotine or vapor product to a Underage Purchaser is a scheduled violation, resulting in scheduled fines, as follows:

- First offense: \$135 plus surcharge and court costs
- Second offense: \$325 plus surcharge and court costs
- Third offense: \$645 plus surcharge and court costs

### Reporting

The Department shall enter the compliance check results into the I-PLEDGE Tobacco, Alternative Nicotine and Vapor Product Enforcement Program at [govconnect.iowa.gov/TAP/LawEnforcement](http://govconnect.iowa.gov/TAP/LawEnforcement). For more instruction on this procedure, refer to pages 6 and 7 of this handbook. It is imperative to enter compliance check reports accurately and in a timely manner. Please contact IDR, if an error is made when entering a compliance check report. The contact information for IDR can be found on page 13.

### Additional Information

For more information about tobacco, alternative nicotine and vapor product laws, refer to Iowa Code Chapter 453A. The Iowa Code can be viewed at [legis.iowa.gov](http://legis.iowa.gov).



## Underage Purchaser Consent Form FY 2026

**Underage Purchaser's Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_ **Date of Birth:** \_\_\_\_\_

**Social Security Number:** \_\_\_\_\_ **Gender:** \_\_\_\_\_

**Underage Purchaser's Driver License or Identification Card No.:** \_\_\_\_\_

- ▶ I understand my participation is voluntary and I will be under the supervision of a law enforcement officer at all times.
- ▶ I understand it is essential to maintain the confidential nature of the program, therefore ensuring the effectiveness, accuracy and validity of the outcome.
- ▶ I understand my participation in the project can be terminated at any time by myself, a parent/guardian (if under age 18), or the law enforcement agency.
- ▶ I understand compliance checks may result in the purchase of tobacco, alternative nicotine and vapor products. I understand tobacco, alternative nicotine and vapor products will be treated as evidence and maintained by the law enforcement agency.
- ▶ I understand that I may be required to enter bars.
- ▶ I understand retailers in violation of minimum-age tobacco, alternative nicotine and vapor product laws may receive citations that result in monetary fines, suspension or revocation of their license; and, that I may be asked to participate in the adjudication process.
- ▶ I understand the success of the project is not dependent upon making successful, illegal purchases.

My signature on this document verifies my willingness to participate in the project, and to follow the rules and procedures outlined in the training.

**Underage Purchaser Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

I have read the Program Procedures and Underage Purchaser Guidelines, and give my permission for my child to participate in this project.

**Parent/Guardian Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Program Coordinator** \_\_\_\_\_ **Date** \_\_\_\_\_

Note: Parent/Guardian signature is not required if the Underage Purchaser is over the age of 18.



## Compliance Check Form FY 2026

Retailer: \_\_\_\_\_ Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

<b>Results</b> (check one):	Unable to Complete <input type="checkbox"/> (not applicable)	<b>If Unable to Complete the Compliance Check</b> (check one)
Date Checked: _____	Compliant <input type="checkbox"/>	<input type="checkbox"/> The establishment <b>has a valid permit, but does not sell</b> tobacco, alternative nicotine or vapor products. Permit status verified by City Clerk or County Auditor.
Time Checked: _____	Non-Compliant <input type="checkbox"/>	<input type="checkbox"/> The establishment <b>no longer holds a valid Tobacco, Alternative Nicotine or Vapor Product Permit.</b>
Clerk Information: Male <input type="checkbox"/> Female <input type="checkbox"/>		
(Name (only required if Non-Compliant)		
First Name: _____	Middle Initial: _____	<input type="checkbox"/> The establishment <b>is out of business.</b>
Last Name: _____	Case #: _____	<input type="checkbox"/> The establishment <b>is designated as an "Unsatisfactory Condition".</b> <ul style="list-style-type: none"><li>• "Unsatisfactory Condition" was verified by IDR PC/ Investigator.</li><li>• Officer conducted a walk-through of the premises.</li><li>• Explanation is required in Comments Section below.</li></ul>
<input type="checkbox"/> I have issued a criminal citation to the clerk listed above for selling tobacco, alternative nicotine or vapor products to a person under age twenty-one. Iowa Code § 453A.2(1).		
(NOTE: If the compliance check result is Non-Compliant, a citation must be issued before your department may receive payment.)		

### Officer Information (officer that conducted the compliance check)

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_ Last Name: \_\_\_\_\_

Badge: \_\_\_\_\_ Department: \_\_\_\_\_

### Confidential Informant (CI)

CI Age: 16  17  18  19  20

CI Gender: Male  Female  CI Number:     (Last 4 digits of CI's ID)

CI Race: White  Asian/Pacific Islander  Black  American Indian/Alaskan Native  Unknown

CI Ethnicity: Not of Hispanic Origin  Hispanic Origin  Unknown

### Results of Attempted Purchase

#### Attempted Purchase Item:

Cigarettes  Smokeless Tobacco  Other Tobacco Product  Vapor Product  Alternative Nicotine Product

Age Requested? Yes  No

ID Requested? Yes  No

Officer Signature

\$75

Comments:

# Alternative Nicotine and Vapor Products

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## Alternative Nicotine Product

Alternative nicotine is a product not consisting of, or containing tobacco, that provides for the ingestion into the body of nicotine, whether by chewing, absorbing, dissolving, inhaling, snorting, or sniffing, or by any other means.

Alternative nicotine products do not include cigarettes, tobacco products, or vapor products, or a product that is regulated as a drug or device by the United States Food and Drug Administration under chapter V of the federal Food, Drug and Cosmetic Act.

### Cessation Products Eliminated

Based on advice from the Iowa Attorney General's Office, the last line of the above definition eliminates cessation products from being included under the law; therefore, purchase of cessation products must not be attempted during tobacco, alternative nicotine and vapor product compliance checks.

The three types of over-the-counter cessation products currently approved by the FDA are:

- nicotine gum
- transdermal patches
- nicotine lozenges

## Vapor Product

Vapor product is any non-combustible product, which may or may not contain nicotine, that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, that can be used to produce vapor from a solution or other substance.

Vapor product includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, and any cartridge or other container of a solution or other substance, which may or may not contain nicotine, that is intended to be used with, or in, an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device.

Vapor product does not include a product regulated as a drug or device by the United States Food and Drug Administration under chapter V of the federal Food, Drug and Cosmetic Act.

It is recommended that the officer find out what products these retailers sell prior to conducting compliance checks. This way the officer can ensure the Underage Purchaser is instructed to attempt to purchase a product the retailer carries. Payment cannot be made, and the department will be asked to repeat the compliance check, if the Underage Purchaser asks for a product not carried by the retailer.

## Contact Information

FY 2026

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If you have a question, or need assistance with the I-PLEDGE Tobacco Enforcement Program, contact Iowa Department of Revenue using the contact information below.

Jessica Ekman  
Tobacco Program Coordinator  
Alcohol & Tax Compliance Division  
Iowa Department of Revenue  
1918 SE Hulsizer Road  
Ankeny, IA 50021  
515-281-7434, [iapledge@iowa.gov](mailto:iapledge@iowa.gov)

Kelly Dawson  
Backup Program Coordinator / Investigator  
Alcohol & Tax Compliance Division  
Iowa Department of Revenue  
1918 SE Hulsizer Road  
Ankeny, IA 50021  
515-336-5991, [iapledge@iowa.gov](mailto:iapledge@iowa.gov)