



Department of Revenue

**Tobacco, Alternative Nicotine
& Vapor Product**

Enforcement Handbook

FY25

Iowa State Patrol



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FY 2025



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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[Iowa State Patrol] to partner with Iowa Department of Revenue for Tobacco, Alternative Nicotine and Vapor Product Education and Enforcement.

[Community], Iowa ([Month ##], 20##) – The Iowa State Patrol [District #] 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 91%. By participating in the program, the Iowa State Patrol 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," [District Lieutenant/Sergeant Name] said. "The training also assists retailers to ensure they maintain a compliant and responsible establishment."

Troopers 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," [District Lieutenant/Sergeant 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.

##

Trooper Checklist

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- ☐ **1. Issue a press release.**
 - Indicate your district 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 can be downloaded at revenue.iowa.gov.
 - Please do not provide retailers with advance notification of compliance checks.
- ☐ **2. Complete and submit compliance checks on or before April 15, 2025.**
 - Use only Fiscal Year 2025 Tobacco, Alternative Nicotine and Vapor Product Enforcement Program forms included in this handbook, or download current forms at revenue.iowa.gov.
- ☐ **3. Immediately issue a criminal citation to a non-compliant clerk.**
 - Your district must notify the city or county attorney within seventy-two (72) hours for criminal proceedings.
 - Your district 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.
- ☐ **4. Complete and submit a second compliance check on violators only by May 30, 2025.**

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

Compliance Check Results — Unable to Complete FY 2025



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 trooper 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.”

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 trooper must contact IDR prior to conducting the compliance check for confirmation. The trooper 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.

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
2. Login using your username and password.


A screenshot of the Law Enforcement Portal login page. The page has a header with the 'GovConnectIowa' logo, 'Law Enforcement' text, and a home icon. A large orange circle highlights the login form on the right side of the page. The form includes fields for 'Username' and 'Password', a 'Log in' button, and a link for 'Forgot username or password?'. Below the login form, there are three informational cards: 'About this Portal', 'Do I need access?', and 'Am I in the right place?'. Each card contains a brief description and a link for more information.



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.
4. If an explanation is required when entering a compliance check report, 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.

Continued on next page

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.





TEST
DEPARTMENT

Welcome, Department
You last logged in on Thursday, Nov 21, 2024 2:11:14 PM
[Manage My Profile](#)


Action Center
Settings
I Want To...


Enforcement Actions
File compliance check reports, submit drug referrals, or view prior submissions.

- > File I-PLEDGE Compliance Check Reports
- > View Submitted Compliance Checks and Distributions
- > Submit a Drug Referral
- > Search Drafts and Submissions


Correspondence
View messages or letters from the Iowa Department of Revenue.

- > View Messages
- > View Letters


Resources
Explore resources and video tutorials for law enforcement agencies.

- > View I-PLEDGE Enforcement Handbooks and Forms
- > View Video Tutorials

Your online session will timeout after 30 minutes of inactivity. All unsaved information will be lost.

Resources
Frequently Asked Questions
Contact Us
Subscribe to Updates

Other Links
State of Iowa Directory
Website Policies

Reimbursement Breakdown	
Item	Cost
Mileage	.50/mile
Patrol Salaries	
Officer buyback	Going rate
Secretary buyback (data entry)	Going rate
Confidential Informant Overhead (DPS-DNE invoices IDR)	
Wages	\$10.00/hour (3 hours min.)
Meals	\$15.00
Tobacco/ Alternative Nicotine/ Vapor Products	Going rate
Mileage	\$10.00 flat fee (if applicable)

Compliance Check Procedures

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Compliance Checks Preparation

- **Coordinate:** The district 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.
- **Trooper:** The trooper 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 trooper 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 district 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 trooper 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 trooper 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 district 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 trooper 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 trooper 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.

Continued on next page

Law Enforcement Positioning

Tobacco, Alternative Nicotine and Vapor Product Retailers: If possible, the trooper must be stationed either inside the store, or at a point from which the trooper can observe the sale. The trooper 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 trooper must enter the bar or restaurant after the Underage Purchaser, and observe the purchase attempt from a discreet location. The trooper 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 trooper 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 trooper must contact IDR prior to conducting the compliance check for confirmation.

Once the establishment has been formally designated as an "unsatisfactory condition," the trooper 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 trooper 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 district 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 district shall enter the compliance check results into the Law Enforcement Portal at 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.



Underage Purchaser Consent Form FY 2025

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 2025

Retailer: _____ Address: _____

City: _____ State: _____ ZIP: _____

Results (check one):

Unable to Complete ☐
(not applicable)

Date Checked: _____

Compliant ☐

Time Checked: _____

Non-Compliant ☐

Clerk Information: Male ☐ Female ☐

(Name (only required if Non-Compliant))

First Name: _____ Middle Initial: _____

Last Name: _____ Case #: _____

☐ 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.)

If Unable to Complete the Compliance Check (check one)

☐ The establishment **has a valid permit, but does not sell** tobacco, alternative nicotine or vapor products.
Permit status verified by City Clerk or County Auditor.

☐ The establishment **no longer holds a valid Tobacco, Alternative Nicotine or Vapor Product Permit**.

☐ The establishment **is out of business**.

☐ The establishment **is designated as an "Unsatisfactory Condition"**.

- "Unsatisfactory Condition" was verified by IDR PC/ Investigator.
- Trooper conducted a walk-through of the premises.
- Explanation is required in Comments Section below.

If none of the above reasons apply, write the reason and explanation on the back of this form. See page 5 for a reason list.

Trooper Information (trooper 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 ☐

Comments:

Trooper Signature _____

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

Contact Information

FY 2025



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
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Alcohol & Tax Compliance Division
Iowa Department of Revenue
1918 SE Hulsizer Road
Ankeny, IA 50021
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