

If you have questions about the application or permit, email IDRCigarette@iowa.gov or call 515-281-3114.

What retailers are required to have a permit?

Any person or business selling cigarettes, tobacco products, alternative nicotine products, or vapor products at retail in Iowa must have a valid Iowa retail permit from the local jurisdiction in which the person or business operates. If the applicant operates in more than one local jurisdiction, they must obtain a permit in each of those jurisdictions.

What should I do if a business is operating without a permit?

Contact both the Iowa Department of Revenue (IDR) and the local police non-emergency number to report them. Selling cigarettes, tobacco products, alternative nicotine products, or vapor products without a permit is a violation of Iowa Code section 453A.36.

Where can I find the retail application?

- All cigarette and tobacco information can be found at tax.iowa.gov under the cigarette and tobacco tax section. Obtain and use an updated form from our website each year.
- Form: 70-014 Iowa Retail Permit Application for Cigarette/Tobacco/Nicotine/Vapor

What are my steps for processing the retail applications?

- Ensure all items on the application are completed and that the applicant signs and dates the application. Applications should not be accepted or approved if all information is not filled out, or if information is not legible. If a question does not apply to the applicant, they should indicate this rather than leave the question blank.
- Retail address must be where the retail establishment is located. It cannot be a PO Box number.
- Application must be approved by the city council or board of supervisors.
- Once approved by the city council or board of supervisors, you must assign a permit number to the application. Each city or county creates the permit number based on its own criteria.
- Complete a Retail Cigarette/Tobacco/Nicotine/Vapor Permit using the information on the application. The file for creating the permit can be found at the department's website (tax.iowa.gov) under the cigarette and tobacco tax information.
- Carefully complete all items in the For City Clerk/County Auditor Only section.

What other permits are issued under Iowa Code section 453A?

Applicants should provide permit numbers for all other cigarette, tobacco, alternative nicotine, or vapor permits issued to the applicant for the specific retail location listed on the application by local jurisdictions (retail permits) and IDR. Those issued by IDR are:

- Cigarettes: Distributor, wholesaler, manufacturer, distributing agent, railway car retailer, vendor (vending machines)
- Tobacco products: Distributor, subjobber
- Alternative nicotine and vapor products: Delivery seller

Descriptions for each type of permit are found in Iowa Code chapter 453A and Iowa Administrative Code rules 701—254 and 255.

Does the retailer need to submit a separate list of their suppliers of cigarettes, tobacco, alternative nicotine and vapor products and customers if it is a retailer?

Yes. The retailer should submit a list of their known suppliers if applicable. The retailer should also submit a list of the types of known customers they intend to sell to. For example, a retailer located in Clinton, Iowa who sells to consumers in that city and from nearby could submit: "Cigarette customers over age 21 in Clinton and the surrounding area." A retailer does not need to list individual customers by name.

What if the retailer has more or less than 3 partners or corporate officers to identify?

List up to three partners or corporate officers within the fields included on the form. Do not include a separate list of partners or corporate officers.

If there are multiple partners or corporate officers, does at least one that is listed on the form need to sign?

The application must be signed by an individual authorized to sign on the business's behalf. Applications should only be approved if signed by an authorized party. Applications should not be accepted or approved if there is no signature.

Do I have to send a copy of the permit or application to the state?

Yes. Send a copy of the completed and approved application to IDR within 30 days of approval. IDR does not need a copy of the permit.

If a business is moving to a new retail location within the same jurisdiction, the business should complete an application with the new retail location information, although permit fees are not required (see question below about permits for new retail locations). A copy of this application must also be sent to IDR.

You must notify IDR within 30 days if a retail permit is suspended or revoked. You must also notify IDR as soon as practical of any retailers that did not renew their permits, canceled their permits, or went out of business at any point during the year.

Email is the preferred method of submission as it allows IDR to confirm receipt. However, you may also fax or mail a copy of the application.

Email: iapledge@iowaabd.com
Fax: 515-281-7375
Iowa Department of Revenue
ATTN: Tobacco Enforcement
Alcohol & Tax Compliance Division
1918 SE Hulsizer Road
Ankeny IA 50021

If you have questions about the submission of an application, email iapledge@iowaabd.com or call 866-469-2223, option 4.

What if they want a permit for cigarette vending machines?

In addition to the steps outlined above, you must email, fax, or mail a copy of all completed applications to:

Email: IDRCigarette@iowa.gov
Fax: 515-281-3114
Iowa Department of Revenue
PO Box 10472
Des Moines IA 50306-0472

When do retail permits expire?

All retail cigarette/tobacco/nicotine/vapor permits expire each year on June 30. Obtain and use an updated form from our website each year (see question above: Where can I find the retail application?).

How much do I charge for a retail cigarette/tobacco/nicotine/vapor permit?

The price of a retail permit depends on the location of the business and the month issued.

Location	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
• Outside of city limits	\$50.00	\$37.50	\$25.00	\$12.50
• City of less than 15,000	\$75.00	\$56.25	\$37.50	\$18.75
• City of 15,000 or more	\$100.00	\$75.00	\$50.00	\$25.00

A business with a permit is moving to a new location. Is there a charge for a new permit?

If the new location is within the same jurisdiction, the permit is exchanged for a new permit at no charge. The retailer must still fill out a new application with the new location information and a copy of this application should then be forwarded to IDR as identified above.

If the location is in a different jurisdiction, the old permit is surrendered and a new application must be completed and a fee must be collected by the new jurisdiction.

Can we refund cigarette/tobacco/nicotine/vapor permit fees?

Yes, if the permit is voluntarily surrendered. The amount of the refund depends on the date the permit is surrendered and the fee paid. The refund amounts are:

- Jul-Sep $\frac{3}{4}$ of the amount fee
- Oct-Dec $\frac{1}{2}$ of the amount fee
- Jan-Mar $\frac{1}{4}$ of the amount fee
- Apr-Jun No refund given

What must I do if a retail permit is suspended or canceled?

When a retail permit is suspended or canceled, whether by voluntary surrender or revocation, the local jurisdiction must notify IDR within 30 days. Send notifications to iapledge@iowaabd.com.

What place of business is used for a mobile retailer's permit?

The retailer must have a separate permit for each city and for each county's unincorporated area where cigarettes or tobacco products are sold from the vehicle. A permit must include identification of the vehicle and the permanent place of the business where the vehicle is dispatched from.

May a delivery business receive a cigarette, tobacco, nicotine, or vapor retail permit?

No. Delivery sales of cigarettes and tobacco products are prohibited. Delivery sellers of alternative nicotine or vapor products must obtain a delivery seller permit directly from IDR.

Can a retail permit be issued for a residential home?

No. The permit is for retail locations only.

If ownership changes, can the permit be transferred to the new owner?

No. The new owner must apply for a new permit.

Who can I contact for questions on tobacco enforcement against retailers and sales to minors?

You can contact IDR at IDRCigarette@iowa.gov and the Office of the Attorney General at 515-281-5846.

Where can I find information about cigarette and tobacco laws in the Iowa Code?

See Iowa Code chapters 421B, 453A, 453C, and 453D, which are available on the Iowa Legislative website at legis.iowa.gov.