

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.

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

Call 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 a new form from our website each year.
- Form name: Iowa Retail Permit Application for Cigarette/Tobacco/Nicotine/Vapor
- Form number: 70-014

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.
- Physical location 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 Office Use Only section.

If you have questions about the application or permit, email IDRCigarette@iowa.gov or call 515-281-6134.

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 the Iowa Alcoholic Beverages Division (ABD) within 30 days of approval. ABD does not need a copy of the permit. You must also notify ABD 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 ABD to confirm receipt. However, you may also fax or mail a copy of the application.

Email: iapledge@iowaabd.com
Fax: 515-281-7375
Iowa Alcoholic Beverages Division
Attn: Tobacco Enforcement
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 3.

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: 515-281-3756
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 a new 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. If the location is in a different jurisdiction, the old permit is surrendered and a new application fee must be collected.

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

Yes. The amount of the refund depends on the date the permit is surrendered. The refund amounts are:

- Jul-Sep ¾ of the amount fee
- Oct-Dec ½ of the amount fee
- Jan-Mar ¼ of the amount fee
- Apr-Jun No refund given

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.

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

No. Retail permits cannot be issued to delivery sellers.

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 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 chapter 453A.