

Iowa Department of Revenue

Retail Cigarette/Tobacco/Nicotine/Vapor Permits FAQs for City Clerks and County Auditors

What retailers are required to have a permit?

Any person or business selling cigarettes, tobacco products, vapor products, or alternative nicotine products 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, alternative nicotine, or vapor products without a permit is a violation of Iowa Code chapter 453A.36.

What are my steps for processing the retail applications?

- Application must be approved by the city council or board of supervisors.
- Ensure all items on the application are completed.
- Location address must be where the retail establishment is located. It cannot be a Post Office Box number.
- Once approved by the city council or board of supervisors, assign a permit number to the application. Each city or county creates the permit number based on their own criteria.
- Complete a Retail Cigarette/Tobacco/Nicotine/Vapor Permit from the information on the application. The file for creating the permit can be found at: <https://tax.iowa.gov/cigarette-and-tobacco-tax-information>
- Carefully complete all items in the For Office Use Only section

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 issuance. ABD does not need a copy of the permit. ABD also needs to be notified of any retailers that did not renew or went out of business.

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 if you do not have the ability to email.

Email: iapledge@iowaABD.com

Fax: 515-281-7375

Iowa Alcoholic Beverages Division

Attn: Tobacco Enforcement

1918 SE Hulzier

Ankeny, IA 50021

If you have questions about the submission of an application, email iapledge@iowaABD.com or call 866-469-2223, option 3.

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

What if they want a permit for cigarette vending machines?

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

Iowa Department of Revenue

PO Box 10472

Des Moines, IA

Fax 515-281-3756 or email IDRCigarette@iowa.gov

Do I only have to notify the state of permits that are issues or cancelled during the renewal period?

No. You need to send a copy of the completed and approved application to ABD within 30 days of issuance regardless of when the permit is issued. Please also notify ABD of any retailers that go out of business/cancel their permit at any point during the year.

When do retail permits expire?

All retail cigarette/tobacco/nicotine/vapor permits expire each year on June 30.

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?

Retail permits should not be issued to delivery services.

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 general help on cigarette/tobacco/nicotine/vapor permits?

You can email IDRCigarette@iowa.gov.

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

You can contact the Attorney General's office at (515) 281-8480.

Where can I obtain a copy of the Retail Cigarette/Tobacco/Nicotine/Vapor Permit Application?

On the Department's website:

<https://tax.iowa.gov/sites/files/idr/forms1/iowa%20Retail%20Permit%20Application%20For%20CigaretteTobaccoNicotineVapor%20%2870014%29.pdf>

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

See Iowa Code Section 453A. <https://www.legis.iowa.gov/docs/code/453A.pdf>