

**453A.47A Retailers — permits — fees — penalties.**

1. *Permits required.* A person shall not engage in the business of a retailer of tobacco, tobacco products, alternative nicotine products, or vapor products at any place of business, or through delivery sales, without first having received a permit as a retailer.

2. *No sales without permit.* A retailer shall not sell any tobacco, tobacco products, alternative nicotine products, or vapor products until an application has been filed and the fee prescribed paid for a permit and until such permit is obtained and only while such permit is not suspended, unrevoked, or unexpired.

3. *Number of permits.* An application shall be filed and a permit obtained for each place of business owned or operated by a retailer located in the state. If an out-of-state retailer makes delivery sales of alternative nicotine products or vapor products, an application shall be filed with the department and a permit shall be issued for the out-of-state retailer's principal place of business.

4. *Retailer — multiple permits not required — effect of suspension.* A retailer, as defined in [section 453A.1](#), who holds a permit under [subchapter I of this chapter](#) is not required to also obtain a retail permit under [this subchapter](#). However, if a retailer, as defined in [section 453A.1](#), only holds a permit under [subchapter I of this chapter](#) and that permit is suspended, revoked, or expired, the retailer shall not sell any tobacco, tobacco products, alternative nicotine products, or vapor products during the time which the permit is suspended, revoked, or expired.

5. *Separate permit.* A separate retail permit shall be required of a distributor or subjobber if the distributor or subjobber sells tobacco, tobacco products, alternative nicotine products, or vapor products at retail.

6. *Issuance.* Cities may issue retail permits to retailers located within their respective limits. County boards of supervisors may issue retail permits to retailers located in their respective counties, outside of the corporate limits of cities. The city or county shall submit a duplicate of any application for a retail permit to the department within thirty days of issuance of a permit. The department shall submit the current list of all retail permits issued to the department of health and human services by the last day of each quarter of a state fiscal year.

7. *Fees — expiration.*

a. All permits provided for in [this subchapter](#) shall expire on June 30 of each year. A permit shall not be granted or issued until the applicant has paid the fees provided for in [this section](#) for the period ending June 30 next, to the city or county granting the permit. The fee for retail permits is as follows when the permit is granted during the month of July, August, or September:

- (1) In places outside any city, fifty dollars.
- (2) In cities of less than fifteen thousand population, seventy-five dollars.
- (3) In cities of fifteen thousand or more population, one hundred dollars.

b. If any permit is granted during the month of October, November, or December, the fee shall be three-fourths of the above maximum schedule; if granted during the month of January, February, or March, one-half of the maximum schedule; and if granted during the month of April, May, or June, one-fourth of the maximum schedule.

8. *Refunds.*

a. An unrevoked permit for which the retailer paid the full annual fee may be surrendered during the first nine months of the year to the officer issuing it, and the city or county granting the permit shall make refunds to the retailer as follows:

- (1) Three-fourths of the annual fee if the surrender is made during July, August, or September.
- (2) One-half of the annual fee if the surrender is made during October, November, or December.
- (3) One-fourth of the annual fee if the surrender is made during January, February, or March.

b. An unrevoked permit for which the retailer has paid three-fourths of a full annual fee may be surrendered during the first six months of the period covered by the payment, and the city or county shall make refunds to the retailer as follows:

(1) A sum equal to one-half of an annual fee if the surrender is made during October, November, or December.

(2) A sum equal to one-fourth of an annual fee if the surrender is made during January, February, or March.

c. An unrevoked permit for which the retailer has paid one-half of a full annual fee may be surrendered during the first three months of the period covered by the payment, and the city or county shall refund to the retailer a sum equal to one-fourth of an annual fee.

9. *Application.* Retail permits shall be issued only upon applications, accompanied by the fee indicated above, made upon forms furnished by the department upon written request. The failure to furnish such forms shall be no excuse for the failure to file the form unless absolute refusal is shown. The forms shall specify:

a. The manner under which the retailer transacts or intends to transact business as a retailer.

b. The principal office, residence, and place of business, for which the permit is to apply.

c. If the applicant is not an individual, the principal officers or members of the applicant, not to exceed three, and their addresses.

d. Such other information as the director shall by rules prescribe.

10. *Records and reports of retailers.*

a. The director shall prescribe the forms necessary for the efficient administration of [this section](#) and may require uniform books and records to be used and kept by each retailer or other person as deemed necessary.

b. Every retailer shall, when requested by the department, make additional reports as the department deems necessary and proper and shall at the request of the department furnish full and complete information pertaining to any transaction of the retailer involving the purchase or sale or use of tobacco, tobacco products, alternative nicotine products, or vapor products.

11. *Penalties.* The permit suspension and revocation provisions and the civil penalties established in [section 453A.22](#) shall apply to retailers under [this subchapter](#), in addition to any other penalties imposed under [this subchapter](#).

[2005 Acts, ch 93, §4; 2005 Acts, ch 179, §131; 2011 Acts, ch 63, §17; 2013 Acts, ch 70, §24; 2014 Acts, ch 1109, §12; 2017 Acts, ch 170, §67; 2017 Acts, ch 171, §61; 2018 Acts, ch 1026, §140; 2018 Acts, ch 1041, §127; 2023 Acts, ch 19, §1156, 2466](#)

Referred to in [§453A.47C](#)

See Code editor's note on simple harmonization at the beginning of this Code volume  
Subsection 6 amended