



## HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	House File 795/Senate File 604	House Committee:	<b>PASSED</b> on 2/25/25 (24-0)
Committee:	Ways & Means	House Floor:	
Floor Manager:	Rep. Sexton	Senate Floor:	<b>PASSED</b> on 4/16/25 (47-0)
Date:	April 20, 2025	Governor:	
Staff:	Kristi Kious (2-5290)		

### Department of Revenue—Tobacco Regulation

- Modifies a definition to enforce Iowa's tobacco laws in accordance with tobacco settlements.

### Section by Section Analysis

#### Section 1 – Definitions (453C.1)

This section modifies the definition of *units sold* to include cigarettes sold that are required to bear Iowa cigarette tax stamps instead of the current definition which only includes cigarettes that actually bear the tax stamp. It also modifies the definition to include roll-you-own tobacco on which tax is due instead of only those products that have actually had tax paid.

These changes are intended to make sure Iowa can carry out its duties under the settlement agreement reached in August of 2023.

#### Section 2 – Effective date

This section provides that the bill takes effect upon enactment.