

# Iowa



Compacts  Tribal Sales and Taxation

Laws explicitly apply to: Cigarettes  OTP

Yes *Blank* No -- Not Applicable/Addressed

## Tribal Compacts – 2015

### Overview of State Laws

Compacts specific to tobacco sales?	
Compacts take precedence over existing state laws governing area?	
Limits to which tribes are authorized to compact with state?	<input checked="" type="checkbox"/>

State requires/suggests specific provisions within tobacco compacts? Yes  No  N/A

### Suggested or Required Compact Provisions

Stamping Requirements	
Recordkeeping	
Purchases Must Be Made From Licensed or Authorized Parties	
Duration or Length Of Contract	
Tax Rate	
Distribution of Funds	<input checked="" type="checkbox"/>
Waiver of Sovereign Immunity	
Tax or Fee-Generated Revenue Sharing/Collection	<input checked="" type="checkbox"/>
Enforcement	
Amount of Refund for Taxes Paid by Tribal Consumers	
Minimum Selling Price	

Duration of Compact: N/A | State Tobacco Tax Rate for Non-Compacting Tribes: N/A

## Tribal Sales – 2015

**Tax-Exempt Status Limited To:**

Specific, Listed Tribes	<input type="checkbox"/>
Federally-Recognized Tribes	<input checked="" type="checkbox"/>
Qualified/Authorized Tribes	<input type="checkbox"/>
State-Recognized Tribes	<input type="checkbox"/>

**Tax-Exempt Tribes Identified by State:**

- N/A

**Tobacco sales laws directed at specific tribes?**

Yes  No  N/A

If yes, which tribes? N/A

**Which Types of Tobacco Require Stamps?**

All Products Sold On Tribal Land	<input type="checkbox"/>
Those Sold To Tribes Without Agreements	<input type="checkbox"/>
Those Sold To Nonmembers	<input type="checkbox"/>
Those Sold To Other Parties Not Otherwise Tax-Exempt	<input type="checkbox"/>
None/Silent	<input checked="" type="checkbox"/>

**Stamp Types Required for Tribal Sales:**

State Excise Stamp	--
Stamp Specific to Tribe	--
Generic Tribal Stamp	--
Generic Agreement Stamp	--
Generic Exemption Stamp	--
Silent As to Stamp Type	--

## Tribal Taxation – 2015

**How State Regulates Taxation of Tobacco Sold on Tribal Land:**

State Authorizes/Requires Alternative Payment in Lieu of Excise Tax	<input type="checkbox"/>
State Tax Waived If Tribal Tax Is Same or Greater	<input type="checkbox"/>
State Limits Tribal Access to Tax-Exempt Products (Quota)	<input type="checkbox"/>
State Requires Tax Pre-Payment	<input checked="" type="checkbox"/> *

\* Refunds made for pre-payment of tax for sales to tax-exempt parties

State Requires Pre-Payment of Taxes on: All Products  Excess of Quota  None  Other

Other: N/A

State Utilizes Coupon System to Implement Quota: Yes  No  N/A