



Kim Reynolds
Adam Gregg

Governor of Iowa
Lieutenant Governor

Stephen Larson

Administrator

November 1, 2023

Dear I-PLEDGE Partner,

The Iowa Department of Revenue (IDR) invites your department to participate in the I-PLEDGE Tobacco, Alternative Nicotine and Vapor Product Enforcement Program for fiscal year 2024 (July 1, 2023 – June 30, 2024). The benefit of a partnership between IDR and law enforcement agencies is evidenced by the 91% statewide compliance rate obtained by tobacco retailers in FY2023.

In order to be an I-PLEDGE partner in fiscal year 2024, you must sign and return the enclosed 28E Agreement. After reviewing the agreement and verifying the contact information for your department, please sign the agreement on the last page and return the entire agreement in the self-addressed envelope provided. A copy of the executed agreement will be returned to your office along with an enforcement handbook.

It is important to remember that IDR is required to conduct one (1) compliance check of each tobacco, alternative nicotine and vapor product retailer during FY2024, with a repeat check of any business that fails the first compliance check. Section 5.1.2 of the 28E Agreement details the dates by which compliance checks need to be performed. Once compliance checks are completed, it is imperative that your department electronically submit compliance check results to IDR in a timely manner to ensure prompt payment to your department. Instructions on how to electronically submit compliance check results to IDR will be included in the enforcement handbook.

Keep in mind that alternative nicotine and vapor products are age-restricted according to Iowa Code § 453A.2, and therefore included as part of the I-PLEDGE program. Attempts to purchase alternative nicotine and vapor products may be conducted at any retailer that sells these products. Additional details regarding these age-restricted products will be included in the enforcement handbook.

On June 29, 2020, Governor Reynolds signed legislation which increased the state minimum age to purchase tobacco, alternative nicotine and vapor products from 18 to 21 years. State of Iowa law is reflective of the federal minimum age to purchase which was raised on December 20, 2019. Due to this law change, underage purchasers from the age of sixteen to twenty years old may be utilized in the program. If utilizing multiple underage purchasers to perform compliance checks, please ensure that a representative mix of 16, 17, 18, 19 and 20 year old underage purchasers are used when feasible.

The necessary materials to carry out the agreement will be sent to the contact person specified in Section 12.10 of the 28E Agreement. In the meantime, feel free to contact 515.281.7434 or iapledge@iowaabd.com with questions regarding the enclosed agreement.

Sincerely,

Jessica Ekman

Jessica Ekman
Tobacco Program Coordinator