

**325D.35 SALES BY A WHOLESALER TO A WHOLESALER.**

When one wholesaler sells cigarettes to any other wholesaler, the former shall not be required to include in the selling price to the latter, the cost of doing business to the wholesaler, as defined by section 325D.32, but the latter wholesaler, upon resale to a retailer, shall be subject to the provisions of the said section. For the purposes of this section, any sale of cigarettes to a wholesaler that will be placed in the inventory to be sold at retail, must include in the selling price the cost of doing business as defined by section 325D.32.

**History:** *1967 c 600 s 6; 1969 c 759 s 3; 1986 c 444; 1987 c 268 art 13 s 51*