

Sec. 2. Section 422.45, Code Supplement 1997, is amended by adding the following new subsection:

NEW SUBSECTION. 33A. The gross receipts from the sale of electricity to water companies assessed for property tax pursuant to sections 428.24, 428.26, and 428.28 which is used solely for the purpose of pumping water from a river or well.

Approved May 5, 1998

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## CHAPTER 1162

### FOOD ESTABLISHMENTS AND FOOD PROCESSING PLANTS

H.F. 2166

**AN ACT** relating to regulation of food establishments and providing for fees and penalties and providing an effective date.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 10A.104, subsection 9, Code 1997, is amended to read as follows:

9. Administer and enforce this chapter, and chapters 99B, 135B, 135C, 135G, 135H, 135J, ~~137A, 137B,~~ 137C, 137D, and ~~137E~~ 137F.

Sec. 2. Section 100.35, unnumbered paragraph 1, Code 1997, is amended to read as follows:

The fire marshal shall adopt, and may amend rules under chapter 17A, which include standards relating to exits and exit lights, fire escapes, fire protection, fire safety and the elimination of fire hazards, in and for churches, schools, hotels, theaters, amphitheatres, hospitals, health care facilities as defined in section 135C.1, boarding homes or housing, rest homes, dormitories, college buildings, lodge halls, club rooms, public meeting places, places of amusement, apartment buildings, food establishments as defined in section ~~137A.1,~~ ~~subsection 5, food service establishments as defined in section 137B.2, subsection 6~~ 137F.1, and all other buildings or structures in which persons congregate from time to time, whether publicly or privately owned. Violation of a rule adopted by the fire marshal is a simple misdemeanor. However, upon proof that the fire marshal gave written notice to the defendant of the violation, and proof that the violation constituted a clear and present danger to life, and proof that the defendant failed to eliminate the condition giving rise to the violation within thirty days after receipt of notice from the fire marshal, the penalty is that provided by law for a serious misdemeanor. Each day of the continuing violation of a rule after conviction of a violation of the rule is a separate offense. A conviction is subject to appeal as in other criminal cases.

Sec. 3. Section 137C.6, unnumbered paragraph 2, Code 1997, is amended to read as follows:

If a municipal corporation wants its local board of health to license, inspect, and otherwise enforce the Iowa hotel sanitation code within its jurisdiction, the municipal corporation may enter into an agreement to do so with the director. The director may enter into the agreement if the director finds that the local board of health has adequate resources to perform the required functions. A municipal corporation may only enter into an agreement to enforce the Iowa hotel sanitation code if it also agrees to enforce the Iowa food ~~service sanitation~~ code pursuant to section ~~137B.6 and the food and beverage vending machine laws pursuant to section 137E.3~~ 137F.3.

Sec. 4. Section 137C.35, unnumbered paragraph 1, Code 1997, is amended to read as follows:

This chapter does not apply to bed and breakfast homes as defined in section ~~137B.2~~ 137F.1. However, a bed and breakfast home shall have a smoke detector in proper working order in each sleeping room and a fire extinguisher in proper working order on each floor. A bed and breakfast home which does not receive its drinking water from a public water supply, shall have its drinking water tested at least annually by the state hygienic laboratory or the local board of health. A violation of this section is punishable as provided in section 137C.28.

Sec. 5. NEW SECTION. 137D.9 EXEMPTION.

This chapter shall not apply to a home food establishment having gross annual sales of prepared food of one thousand dollars or less, if the person who prepares the food sells or offers to sell the food on or off the premises of the home food establishment and if the food is labeled to identify the name and address of the person preparing the food and the common name of the food, and to state that the food is prepared in a kitchen that is not subject to state inspection, regulation, or licensure.

Sec. 6. NEW SECTION. 137F.1 DEFINITIONS.

For the purpose of this chapter:

1. "Bed and breakfast home" means a private residence which provides lodging and meals for guests, in which the host or hostess resides and in which no more than four guest families are lodged at the same time and which, while it may advertise and accept reservations, does not hold itself out to the public to be a restaurant, hotel, or motel, does not require reservations, and serves food only to overnight guests.

2. "Commissary" means a food establishment used for preparing, fabricating, packaging, and storage of food or food products for distribution and sale through the food establishment's own food establishment outlets.

3. "Department" means the department of inspections and appeals.

4. "Director" means the director of the department of inspections and appeals.

5. "Farmers market" means a marketplace which seasonally operates principally as a common market for fresh fruits and vegetables on a retail basis for off-the-premises consumption.

6. "Food" means a raw, cooked, or processed edible substance, ice, a beverage, an ingredient used or intended for use or sale in whole or in part for human consumption, or chewing gum.

7. "Food code" means the 1997 edition of the United States food and drug administration food code.

8. "Food establishment" means an operation that stores, prepares, packages, serves, vends, or otherwise provides food for human consumption and includes a food service operation in a school, summer camp, residential service substance abuse treatment facility, halfway house substance abuse treatment facility, correctional facility operated by the department of corrections, the state training school, or the Iowa juvenile home. "Food establishment" does not include the following:

- a. A food processing plant.
- b. An establishment that offers only prepackaged foods that are nonpotentially hazardous.
- c. A produce stand or facility which sells only whole, uncut fresh fruits and vegetables.
- d. Premises which are a home food establishment pursuant to chapter 137D.
- e. Premises which operate as a farmers market.
- f. Premises of a residence in which food that is nonpotentially hazardous is sold for consumption off-the-premises, if the food is labeled to identify the name and address of the person preparing the food and the common name of the food. As used in this subsection, food that is nonpotentially hazardous means only the following:

(1) Baked goods, except the following: soft pies, bakery products with custard or cream fillings, or any other potentially hazardous goods.

(2) Wholesome, fresh eggs that are kept at a temperature of forty-five degrees Fahrenheit or seven degrees Celsius or less.

(3) Honey which is labeled with additional information as provided by departmental rule.

g. A kitchen in a private home where food is prepared or stored for family consumption or in a bed and breakfast home.

h. A private home that receives catered or home-delivered food.

i. Child day care facilities and other food establishment facilities located in hospitals or health care facilities which are subject to inspection by other state agencies or divisions of the department.

j. Supply vehicles, vending machine locations, or boardinghouses for permanent guests.

k. Establishments exclusively engaged in the processing of meat and poultry which are licensed pursuant to section 189A.3.

1. Premises covered by a current class "A" beer permit as provided in chapter 123.

9. "Food processing plant" means a commercial operation that manufactures, packages, labels, or stores food for human consumption and does not provide food directly to a consumer. "Food processing plant" does not include premises covered by a class "A" beer permit as provided in chapter 123.

10. "Mobile food unit" means a food establishment that is readily movable, which either operates up to three consecutive days at one location or returns to a home base of operation at the end of each day.

11. "Municipal corporation" means a political subdivision of this state.

12. "Perishable food" means potentially hazardous food.

13. "Potentially hazardous food" means a food that is natural or synthetic and is in a form capable of supporting the rapid and progressive growth of infectious or toxigenic microorganisms, or the growth and toxin production of clostridium botulinum. "Potentially hazardous food" includes an animal food that is raw or heat-treated, a food of plant origin that is heat-treated or consists of raw seed sprouts, cut melons, and garlic and oil mixtures. "Potentially hazardous food" does not include the following:

a. An air-cooled hard-boiled egg with shell intact.

b. A food with a water activity value of 0.85 or less.

c. A food with a hydrogen ion concentration (pH) level of 4.6 or below when measured at twenty-four degrees Centigrade or seventy-five degrees Fahrenheit.

d. A food, in an unopened hermetically sealed container, that is commercially processed to achieve and maintain commercial sterility under conditions of nonrefrigerated storage and distribution.

14. "Pushcart" means a non-self-propelled vehicle food establishment limited to serving nonpotentially hazardous foods or commissary-wrapped foods maintained at proper temperatures, or limited to the preparation and serving of frankfurters.

15. "Regulatory authority" means the department or a municipal corporation that has entered into an agreement with the director pursuant to section 137F.3 for authority to enforce this chapter in its jurisdiction.

16. "Temporary food establishment" means a food establishment that operates for a period of no more than fourteen consecutive days in conjunction with a single event or celebration.

17. "Vending machine" means a food establishment which is a self-service device that, upon insertion of a coin, paper currency, token, card, or key, dispenses unit servings of food in bulk or in packages without the necessity of replenishing the device between each vending operation.

18. "Vending machine location" means the physical site where a vending machine is installed and operated, including the storage and servicing areas on the premises that are used in conjunction with the vending machine.

Sec. 7. NEW SECTION. 137F.2 ADOPTION BY RULE.

The director shall adopt the food code with the following exceptions:

1. Places used by a nonprofit organization which engages in the serving of food not more than one day per calendar week and not on two or more consecutive days are exempt from this chapter.

2. A food processing plant shall comply with the "Current Good Manufacturing Practices in Manufacturing, Processing, Packing, or Holding Human Food" as found in the latest version of 21 C.F.R. pt. 110, and with rules adopted by the department to enforce the practices.

3. A vending machine commissary shall be inspected at least once each calendar year.

4. A vending machine which only dispenses prepackaged food that is nonpotentially hazardous is exempt from inspection and licensing, except upon receipt of a verified complaint by the regulatory authority.

5. 1-201.10(B)(31) and 3-403.10 shall be deleted.

6. 3-201-11(B) shall be amended to allow food prepared by a home food establishment licensed under chapter 137D or by an operation specified under section 137F.1, subsection 8, paragraph "f", to be used or offered for sale.

7. 3-301.11(B) shall be amended by deleting the section and replacing it with the following:

(1) Except when washing fruits and vegetables, food employees should, to the extent practicable, avoid contact with exposed, ready-to-eat food with their bare hands. Where ready-to-eat food is routinely handled by employees, employers should adopt reasonable sanitary procedures to reduce the risk of the transmission of pathogenic organisms.

(2) In seeking to minimize employees' physical contact with ready-to-eat foods, no single method or device is universally practical or necessarily the most effective method to prevent the transmission of pathogenic organisms in all situations. As such, each public food service establishment shall review its operations to identify procedures where ready-to-eat food must be routinely handled by its employees and adopt one or more of the following sanitary alternatives, to be used either alone or in combination, to prevent the transmission of pathogenic organisms:

(a) The use of suitable food handling materials including, but not limited to, deli tissues, appropriate utensils, or dispensing equipment. Such materials must be used in conjunction with thorough hand washing practices in accord with paragraph (c).

(b) The use of single-use gloves, for the purpose of preparing or handling ready-to-eat foods, shall be discarded when damaged or soiled or when the process of food preparation or handling is interrupted. Single-use gloves must be used in conjunction with thorough hand washing practices in accord with paragraph (c).

(c) The use, pursuant to the manufacturer's instructions, of anti-microbial soaps, with the additional optional use of anti-bacterial protective skin lotions or anti-microbial hand sanitizers, rinses, or dips. All such soaps, lotions, sanitizers, rinses, and dips must contain active topical anti-microbial or anti-bacterial ingredients, registered by the United States environmental protection agency, cleared by the United States food and drug administration, and approved by the United States department of agriculture.

(d) The use of such other practices, devices, or products that are found by the division to achieve a comparable level of protection to one or more of the sanitary alternatives in paragraphs (a) through (c).

(3) Regardless of the sanitary alternatives in use, each public food service establishment shall establish:

(a) Systematic focused education and training of all food service employees involved in the identified procedures regarding the potential for transmission of pathogenic organisms from contact with ready-to-eat food. The importance of proper hand washing and hygiene in preventing the transmission of illness, and the effective use of the sanitary alternatives and monitoring systems utilized by the public food service establishment, shall be rein-

forced. The content and duration of this training shall be determined by the manager of the public food service establishment.

(b) A monitoring system to demonstrate the proper and effective use of the sanitary alternatives utilized by the public food service establishment.

8. 3-501.16 shall be amended by adding the following: "Shell eggs shall be received and held at an ambient temperature not to exceed forty-five degrees Fahrenheit or seven degrees Celsius."

9. 3-502.12(A) shall be amended by adding the following: "Packaging of raw meat and raw poultry using an oxygen packaging method, with a thirty-day 'sell by' date from the date it was packaged, shall be exempt from having an HACCP Plan that contains the information required in this section and section 8-201.14."

10. 3-603.11 shall be amended by adding the following: "The following standardized language shall be used on the required consumer advisory: 'Thoroughly cooking foods of animal origin such as beef, eggs, fish, lamb, pork, poultry, or shellfish reduces the risk of food-borne illness. Individuals with certain health conditions may be at higher risk if these foods are consumed raw or undercooked. Consult your physician or public health official for further information.'"

11. A carbonating device in a food establishment shall have a dual check valve which shall be installed so that it is upstream from the carbonating device and downstream from any copper in the water supply line.

Sec. 8. NEW SECTION. 137F.3 AUTHORITY TO ENFORCE.

The director shall regulate, license, and inspect food establishments and food processing plants and enforce this chapter pursuant to rules adopted by the department in accordance with chapter 17A. Municipal corporations shall not regulate, license, inspect, or collect license fees from food establishments and food processing plants, except as provided in this section.

A municipal corporation may enter into an agreement with the director to provide that the municipal corporation shall license, inspect, and otherwise enforce this chapter within its jurisdiction. The director may enter into the agreement if the director finds that the municipal corporation has adequate resources to perform the required functions. A municipal corporation may only enter into an agreement to enforce the Iowa food code pursuant to this section if it also agrees to enforce the Iowa hotel sanitation code pursuant to section 137C.6. However, the department shall license and inspect all food processing plants which manufacture, package, or label food products. A municipal corporation may license and inspect, as authorized by this section, food processing plants whose operations are limited to the storage of food products.

If the director enters into an agreement with a municipal corporation as provided by this section, the director shall provide that the inspection practices of a municipal corporation are spot-checked on a regular basis.

A municipal corporation that is responsible for enforcing this chapter within its jurisdiction pursuant to an agreement shall make an annual report to the director providing the following information:

1. The total number of licenses granted or renewed by the municipal corporation under this chapter during the year.

2. The number of licenses granted or renewed by the municipal corporation under this chapter during the year in each of the following categories:

- a. Food establishments.
- b. Food processing plants.
- c. Mobile food units and pushcarts.
- d. Temporary food establishments.
- e. Vending machines.

3. The amount of money collected in license fees during the year.

4. Other information the director requests.

The director shall monitor municipal corporations which have entered into an agreement pursuant to this section to determine if they are enforcing this chapter within their respective jurisdictions. If the director determines that this chapter is not enforced by a municipal corporation, the director may rescind the agreement after reasonable notice and an opportunity for a hearing. If the agreement is rescinded, the director shall assume responsibility for enforcement in the jurisdiction involved.

Sec. 9. NEW SECTION. 137F.4 LICENSE REQUIRED.

A person shall not operate a food establishment or food processing plant to provide goods or services to the general public, or open a food establishment to the general public, until the appropriate license has been obtained from the regulatory authority. Sale of products at wholesale to outlets not owned by a commissary owner requires a food processing plant license. A license shall expire one year from the date of issue. A license is renewable. All licenses issued under this chapter that are not renewed by the licensee on or before the expiration date shall be subject to a penalty of ten percent per month of the license fee if the license is renewed at a later date.

Sec. 10. NEW SECTION. 137F.5 APPLICATION FOR LICENSE.

An application form prescribed by the department for a license under this chapter shall be obtained from the department or from a municipal corporation which is a regulatory authority. A completed application shall be submitted to the appropriate regulatory authority.

The dominant form of business shall determine the type of license for establishments which engage in operations covered under both the definition of a food establishment and of a food processing plant.

The regulatory authority where the unit is domiciled shall issue a license for a mobile food unit.

An application for renewal of a license shall be made at least thirty days before the expiration of the existing license.

Sec. 11. NEW SECTION. 137F.6 LICENSE FEES.

The regulatory authority shall collect the following annual license fees:

1. For a mobile food unit or pushcart, twenty dollars.
2. For a temporary food establishment per fixed location, twenty-five dollars.
3. For a vending machine, twenty dollars for the first machine and five dollars for each additional machine.
4. For a food establishment which prepares or serves food for individual portion service intended for consumption on-the-premises, the annual license fee shall correspond to the annual gross food and beverage sales of the food establishment, as follows:
  - a. Annual gross sales of under fifty thousand dollars, fifty dollars.
  - b. Annual gross sales of at least fifty thousand dollars but less than one hundred thousand dollars, eighty-five dollars.
  - c. Annual gross sales of at least one hundred thousand dollars but less than two hundred fifty thousand dollars, one hundred seventy-five dollars.
  - d. Annual gross sales of two hundred fifty thousand dollars but less than five hundred thousand dollars, two hundred dollars.
  - e. Annual gross sales of five hundred thousand dollars or more, two hundred twenty-five dollars.
5. For a food establishment which sells food or food products to consumer customers intended for preparation or consumption off-the-premises, the annual license fee shall correspond to the annual gross food and beverage sales of the food establishment, as follows:
  - a. Annual gross sales of under ten thousand dollars, thirty dollars.
  - b. Annual gross sales of at least ten thousand dollars but less than two hundred fifty thousand dollars, seventy-five dollars.
  - c. Annual gross sales of at least two hundred fifty thousand dollars but less than five hundred thousand dollars, one hundred fifteen dollars.

d. Annual gross sales of at least five hundred thousand dollars but less than seven hundred fifty thousand dollars, one hundred fifty dollars.

e. Annual gross sales of seven hundred fifty thousand dollars or more, two hundred twenty-five dollars.

6. For a food processing plant, the annual license fee shall correspond to the annual gross food and beverage sales of the food processing plant, as follows:

a. Annual gross sales of under fifty thousand dollars, fifty dollars.

b. Annual gross sales of at least fifty thousand dollars but less than two hundred fifty thousand dollars, one hundred dollars.

c. Annual gross sales of at least two hundred fifty thousand dollars but less than five hundred thousand dollars, one hundred fifty dollars.

d. Annual gross sales of five hundred thousand dollars or more, two hundred fifty dollars.

A food establishment covered by subsections 4 and 5 shall be assessed license fees not to exceed seventy-five percent of the total fees applicable under both subsections.

Fees collected by the department shall be deposited in the general fund of the state. Fees collected by a municipal corporation shall be retained by the municipal corporation for regulation of food establishments and food processing plants licensed under this chapter.

Each vending machine licensed under this chapter shall bear a readily visible identification tag or decal provided by the licensee, containing the licensee's business address and phone number, and a company license number assigned by the regulatory authority.

Sec. 12. NEW SECTION. 137F.7 SUSPENSION OR REVOCATION OF LICENSES.

The regulatory authority may suspend or revoke a license issued to a person under this chapter pursuant to rules adopted by the department if any of the following occurs:

1. The person's food establishment or food processing plant does not conform to a provision of this chapter or a rule adopted pursuant to this chapter.

2. The person conducts an activity constituting a criminal offense in the food establishment or food processing plant and is convicted of a serious misdemeanor or a more serious offense as a result.

A licensee may appeal a suspension or revocation in accordance with rules adopted by the department.

Sec. 13. NEW SECTION. 137F.8 FARMERS MARKETS.

A vendor who offers a product for sale at a farmers market shall have the sole responsibility to obtain and maintain any license required to sell or distribute the product.

Sec. 14. NEW SECTION. 137F.9 OPERATION WITHOUT INSPECTION PROHIBITED.

A person shall not open or operate a food establishment or food processing plant until an inspection has been made and a license has been issued by the regulatory authority. Inspections shall be conducted according to standards adopted by rule of the department pursuant to chapter 17A.

A person who opens or operates a food establishment or food processing plant without a license is subject to a penalty of up to twice the amount of the annual license fee.

Sec. 15. NEW SECTION. 137F.10 REGULAR INSPECTIONS.

The appropriate regulatory authority shall provide for the inspection of each food establishment and food processing plant in this state in accordance with this chapter and with rules adopted pursuant to this chapter in accordance with chapter 17A. A regulatory authority may enter a food establishment or food processing plant at any reasonable hour to conduct an inspection. The manager or person in charge of the food establishment or food processing plant shall afford free access to every part of the premises and render all aid and assistance necessary to enable the regulatory authority to make a thorough and complete inspection.

Sec. 16. NEW SECTION. 137F.11 INSPECTION UPON COMPLAINT.

Upon receipt of a complaint by a customer of a food establishment or food processing plant stating facts indicating the premises are in an unsanitary condition, the regulatory authority may conduct an inspection.

Sec. 17. NEW SECTION. 137F.12 PLUMBING.

A food establishment or food processing plant shall have an adequately designed plumbing system conforming to at least the minimum requirements of the state plumbing code, or local plumbing code, whichever is more stringent. The plumbing system shall have a connection to a municipal water and sewer system or to a benefited water district or sanitary district if such facilities are available.

Sec. 18. NEW SECTION. 137F.13 WATER AND WASTE TREATMENT.

If a food establishment or food processing plant is served by privately owned water or waste treatment facilities, those facilities shall meet the technical requirements of the local board of health and the department of natural resources.

Sec. 19. NEW SECTION. 137F.14 TOILETS AND LAVATORIES.

A food establishment or food processing plant shall provide toilet and lavatory facilities in accordance with rules adopted by the department pursuant to this chapter in accordance with chapter 17A.

Sec. 20. NEW SECTION. 137F.15 FIRE SAFETY.

A violation of a fire safety rule adopted pursuant to section 100.35 and applicable to food establishments or food processing plants which occurs on the premises of a food establishment or food processing plant is a violation of this chapter.

Sec. 21. NEW SECTION. 137F.16 CONFLICTS WITH STATE BUILDING CODE.

Provisions of this chapter in conflict with the state building code shall not apply where the state building code has been adopted or when the state building code applies throughout the state.

Sec. 22. NEW SECTION. 137F.17 PENALTY.

A person who violates this chapter or rules adopted pursuant to this chapter shall be subject to a civil penalty of one hundred dollars for each violation.

Sec. 23. NEW SECTION. 137F.18 INJUNCTION.

A person opening or operating a food establishment or food processing plant in violation of this chapter may be enjoined from further operation of the establishment or plant. If an imminent health hazard exists, the establishment or plant must cease operation. Operation shall not be resumed until authorized by the regulatory authority.

Sec. 24. NEW SECTION. 137F.19 DUTY OF COUNTY OR CITY ATTORNEY.

The county attorney in each county or city attorney in each city shall assist in the enforcement of this chapter.

Sec. 25. Section 172A.6, unnumbered paragraph 1, Code 1997, is amended to read as follows:

The license and financial responsibility provisions of this chapter shall not apply to any person who is licensed by the secretary as provided in chapter ~~137A~~ 137E, 171, or 172 and who purchases livestock for slaughter valued at less than an average daily value of two thousand five hundred dollars during the preceding twelve months or such part thereof as the person was purchasing livestock. Said licensees are made subject to this chapter as to the regulatory and penal provisions hereof. All other provisions of this chapter shall apply to said dealers or brokers.



Sec. 26. Section 189A.3, unnumbered paragraph 1, Code 1997, is amended to read as follows:

No person shall operate an establishment other than a ~~grocery store or food service~~ establishment as defined in section ~~137B.2~~ 137F.1 without first obtaining a license from the department. The license fee for each establishment per year or any part of a year shall be:

Sec. 27. Section 331.382, subsection 5, Code 1997, is amended to read as follows:

5. The board shall not regulate, license, inspect, or collect license fees from food ~~service~~ establishments ~~or food and beverage vending machines~~ except as provided in chapter ~~137B~~ 137F or from hotels except as provided in chapter 137C ~~or for food and beverage vending machines except as provided in section 137E.3.~~

Sec. 28. Section 331.756, subsection 32, Code Supplement 1997, is amended to read as follows:

32. Assist the department of inspections and appeals in the enforcement of ~~the food establishment laws;~~ the Iowa food ~~service sanitation~~ code; and the Iowa hotel sanitation code as provided in sections ~~137A.26, 137B.21,~~ 137F.19 and 137C.30.

Sec. 29. Chapters 137A, 137B, and 137E, Code 1997,\* are repealed.

Sec. 30. EFFECTIVE DATE AND TRANSITION PROVISIONS.

1. This Act takes effect January 1, 1999.

2. A license issued pursuant to chapter 137A, 137B, or 137E before the effective date of this Act shall remain valid and be deemed the same as a license issued pursuant to chapter 137F for the remaining term of the license.

3. An establishment with licenses under both chapters 137A and 137B on the effective date of this Act shall not be issued a license under chapter 137F until both licenses have expired.

Approved May 5, 1998

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## CHAPTER 1163

### SERVICES TAX EXEMPTION FOR MASSAGE THERAPY

*H.F. 2550*

**AN ACT** exempting services provided by licensed massage therapists from the state services tax.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.43, subsection 11, Code 1997,\*\* is amended to read as follows:

11. The following enumerated services are subject to the tax imposed on gross taxable services: alteration and garment repair; armored car; vehicle repair; battery, tire, and allied; investment counseling; service charges of all financial institutions; barber and beauty; boat repair; vehicle wash and wax; carpentry; roof, shingle, and glass repair; dance schools and dance studios; dating services; dry cleaning, pressing, dyeing, and laundering; electrical and electronic repair and installation; rental of tangible personal property, except mobile homes which are tangible personal property; excavating and grading; farm implement repair of all kinds; flying service; furniture, rug, upholstery repair and cleaning; fur storage and repair; golf and country clubs and all commercial recreation; house and building moving;

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\* Code 1997 and Code Supplement 1997 probably intended

\*\* Code Supplement 1997 probably intended