

CHAPTER 211 TAXABLE SERVICES

701—211.1(423) Definitions and scope.

211.1(1) Definitions. For purposes of this chapter:

“Persons engaged in the business of” means persons who offer the named service or services to the public or others in exchange for consideration, regardless of whether such persons offer the service or services continuously, part-time, seasonally, or for short periods.

“Repair” includes the mending or renovation of existing parts and the replacement of defective parts or subassemblies. Repair does not include the installation of new parts or accessories that are not replacements.

“Specified digital products” means the same as defined in Iowa Code section 423.1.

211.1(2) Scope. Iowa imposes tax upon the sales price of rendering, furnishing, or performing at retail services listed in Iowa Code section 423.2(6). Some of these services are described in more detail in this chapter.

This rule is intended to implement Iowa Code section 423.2.

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.2(423) Services purchased for resale. Services purchased for resale are not subject to sales tax. A service is purchased for resale when it is subcontracted by the person contracted to perform the service. Tax imposed on services is collectible at the time the service is complete even if the services are not purchased by the ultimate beneficiary.

EXAMPLE 1: D owns an auto repair shop, and F brings an automobile in to have the air conditioner fixed. D is unable to fix the unit, so the car is sent to G, who is an air conditioning specialist. The sale of G’s service to D is a sale for resale by D to F, so there is no tax imposed. The sale from D to F is subject to sales tax.

EXAMPLE 2: R operates a retail farm implement dealership. R accepts a motorboat as part consideration for a piece of farm equipment. R then contracts with D to repair the motor on the boat. R does not normally sell motorboats in the regular course of R’s business. Therefore, the repair service performed by D for R is subject to sales tax.

This rule is intended to implement Iowa Code section 423.3(2).

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.3(423) Fur storage and repair.

211.3(1) In general. Persons engaged in the business of storing fur for preservation and future use and refurbishing, repairing, and renovating fur, including the addition of new skins and furs, are selling a service subject to sales tax.

211.3(2) Definition. For purposes of this rule:

“Fur” includes both natural fur and synthetic products resembling fur.

This rule is intended to implement Iowa Code section 423.2(6) “u.”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.4(423) Investment counseling. Persons engaged in the business of counseling others relative to investment in or on the disposition of property or rights, whether real, personal, tangible, or intangible, and who charge for that counseling, are selling a service subject to sales tax. This includes investment counseling rendered, furnished, or performed by a trust department.

This rule is intended to implement Iowa Code section 423.2(6) “e.”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.5(423) Bank and financial institution service charges.

211.5(1) In general. The service charges imposed by financial institutions relating to a depositor’s checking account are subject to sales tax. If the same service is performed by a financial institution relating to an account that does not qualify as a checking account, the service charge imposed by the financial institution is not subject to sales tax.

211.5(2) Definitions. For purposes of this rule:

“*Bank*” means an institution empowered to do all banking business, including issue negotiable notes, discount notes, receive deposits payable on demand, and buy and sell bills of exchange. Savings and loan associations and other financial institutions not commonly considered to be banks do not fall within the meaning of a bank.

“*Checking account*” means an account on which withdrawals may be made from the account via a written instrument, including but not limited to a check, draft, or negotiable order of withdrawal (NOW). Whether or not an account pays interest does not determine whether an account qualifies as a checking account. The term “checking account” is characterized by its general meaning rather than a technical definition, and other types of accounts not described in this rule may qualify as checking accounts. Certificates of deposit do not qualify as checking accounts.

“*Financial institutions*” means the same as defined in Iowa Code section 423.2(6) “f.”

211.5(3) Checking account charges. All charges relating to a checking account are subject to sales tax, including but not limited to charges for the following:

- a. Withdrawals made by check or bank card.
- b. Nonproprietary automatic teller machine (ATM) transactions.
- c. Transferring funds from one account to another (if billed to a checking account).
- d. Stop payment.
- e. Debit card replacement.
- f. Copy and research.
- g. Bill payment.
- h. Returned deposit items.
- i. Issuance of a certified check, drawn from a particular account.

211.5(4) Other service charges. Service charges not usually subject to sales tax by virtue of having no relationship to checking accounts include but are not limited to:

- a. Safety deposit box rentals.
- b. Mortgages and loans.
- c. Trust department fees for probating estates, administering trusts, administering agency accounts, administering pension and profit-sharing plans, serving as stock transfer agents or registrars, serving as farm managers, and fees or commissions charged to customers for handling security transactions. Some of these services may qualify as investment counseling and may be subject to sales tax.
- d. Real estate appraisals.
- e. Servicing real estate loans.
- f. Contract collection and collection not related to the maintenance of a checking account.
- g. Special lockbox handling.
- h. Finance charges, including those for credit cards.
- i. Escrow agent.
- j. Safekeeping, handling and cashing coupons or certificates kept in a bank’s possession.
- k. Penalties on early withdrawal for saving certificates.
- l. Purchasing or selling securities for customers, unless used as a disguise for investment counseling fees.
- m. Real estate collection exchange, including collecting and transferring mortgage payments.
- n. Traveler’s or a similar type of check, bank cashier’s checks, bank drafts, or money orders with no relation to a customer’s checking account.
- o. Check exchanges.
- p. Noncustomer point-of-sale or ATM access fees or service charges.

211.5(5) Exceptions. Fees charged to a checking account depositor for a depositor’s failure to adhere to contractual obligations with a bank or financial institution are not subject to sales tax. These charges, such as fees for overdrafts or returned checks, are penalties rather than service charges. Bank service charges that are never assessed against the expense of maintaining a checking account are not subject to sales tax.

This rule is intended to implement Iowa Code section 423.2(6) “f.”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.6(423) Barber and beauty.

211.6(1) *In general.* Persons engaged in the business of barbering and beauty are selling a service subject to sales tax.

211.6(2) *Definitions.* For purposes of this rule:

“*Barbering*” means the same as defined in Iowa Code section 157.1.

“*Beauty*” means the same as “cosmetology” and “esthetics” as those terms are defined in Iowa Code section 157.1.

211.6(3) *Sales tax permits.*

a. Each barber, beauty or other beautification shop or establishment shall receive only one permit and remit tax as one enterprise when operated under a common management.

b. When an operator leases space and is an independent operator, the lessee shall notify the department and secure a sales tax permit whereby the lessee will be responsible directly for the sales tax due. In order to be considered independent, the lessee must also be independent from the lessor for the purposes of withholding income tax, unemployment compensation, and social security taxes.

211.6(4) *Leasing.* The lessor who has leased a part of the premises shall report to the department the names and addresses of all lessees. If the lessor is accounting for the lessee’s sales, the lessor shall, after the name of each lessee, show the amount of net taxable sales made by the lessee on each report to the department and which net taxable sales are included in the lessor’s return. Rule 701—288.11(423) contains more information.

This rule is intended to implement Iowa Code sections 423.2(6) “g” and 423.36.

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.7(423) Photography and retouching.

211.7(1) *Definitions.* For purposes of this rule:

“*Photography*” means the art or process of capturing or producing still or moving images, films, or videos using any device designed to record or capture images, film, or video. Taxable sales associated with photography services include but are not limited to sitting or photoshoot fees and fees relating to taking or producing photographs or videos, including editing.

“*Retouching*” means the alteration, restoration, or renovation of a picture, film, video, image, artwork, likeness, or design.

211.7(2) *In general.* The sales price of photography services and retouching services are taxable regardless of whether the service results in the production of tangible personal property or specified digital products. A deduction shall not be allowed for the expenses incurred by the photographer, such as rental of equipment or salaries or wages paid to assistants or models, whether or not the expenses are itemized in billings to customers.

EXAMPLE 1: Standalone photography service. X operates a photography business where customers can purchase a half-hour photoshoot session for \$50 and may purchase physical or electronic copies of any photographs taken during the photoshoot for \$10 each. Y purchases a half-hour photoshoot from X for \$50; however, after viewing the images, Y decides not to purchase any copies of any of the photographs. X must collect and remit sales tax and any applicable local option tax on \$50, the cost of the photography service, even though Y decided not to purchase any of the resulting photographs.

EXAMPLE 2: Photography service and sale of photographs. Same facts as Example 1, except that Y decides to purchase ten photographs for \$10 each. X must collect and remit sales tax and any applicable local option tax on \$150, the total cost of the \$50 photography service and the \$100 cost of the ten photographs. Here, the photography service is taxable and the photographs are taxable as the sale of tangible personal property if they are delivered in hard copy or as the sale of specified digital products if they are delivered electronically.

211.7(3) *Tax not applicable.* Tax shall not apply to the sales price of tangible personal property to photographers and photostat producers that becomes an ingredient or component part of photographs or photostat copies sold, such as mounts, frames and sensitized paper; but tax shall apply to the sales price of materials to photographers or producers that are used in the processing of photographs or photostat copies.

211.7(4) *Sourcing.* More information about how various aspects of photography services may be sourced is available in 701—subrule 205.2(1).

This rule is intended to implement Iowa Code section 423.2(6) “*bo*” and “*bp*.”
[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.8(423) Household appliance, television, and radio repair.

211.8(1) *In general.* Persons engaged in the business of repairing household appliances, television sets, or radio sets are selling a service subject to sales tax.

211.8(2) *Definition.* For purposes of this rule:

“*Household appliances*” includes all mechanical devices normally used in the home, whether or not the appliances are actually used in the home.

This rule is intended to implement Iowa Code section 423.2(6) “*y*.”
[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.9(423) Machine operators.

211.9(1) *In general.* Persons engaged in the business of operating machines of all kinds that belong to other persons and charge a fee for operating are selling a service subject to sales tax. Operation of the machine must be the central function of the service being performed and not incidental to the performance of the service the operator was hired to perform.

211.9(2) *Definitions.* For purposes of this rule:

“*Machine*” includes but is not limited to typewriters, computers, calculators, cash registers, and manufacturing machinery and equipment. “*Machine*” does not include telephones, automobiles, or airplanes.

“*Machine operator*” is a person who manages, controls, and conducts a mechanical device or a combination of mechanical powers and devices used to perform a function and produce a certain result or effect.

211.9(3) *Machine operators as employees.* The services of a machine operator are not subject to sales tax if the operation of machinery is by an employee directly for an employer. Rule 701—211.3(423) contains information about services performed by an employee for an employer.

EXAMPLE 1: Employee A is hired to perform data entry on a computer for A’s employer. While Employee A is performing the service of a machine operator, because Employee A is performing the service directly for A’s employer, A’s service is not subject to sales tax.

EXAMPLE 2: Through a temporary employment agency, Worker B performs data entry on a computer for Company Z. Company Z pays a set per-hour fee for data entry services. Worker B is performing the service of a machine operator, not directly for Company Z but for the temporary employment agency. Company Z must pay sales or use tax on the fee imposed by the temporary employment agency. Rule 701—211.23(423) contains information about the service of private employment agencies.

EXAMPLE 3: Through a temporary employment agency, Worker C performs telemarketing services for Company X. Because Worker C is operating a telephone, which is not considered a machine for purposes of this rule, Company X would not pay sales or use tax on the fee imposed by the temporary employment agency.

EXAMPLE 4: Company Y hires Lawyer D through a temporary employment agency. Lawyer D spends most of the work time performing legal research and writing memoranda, both of which are done at a computer. Lawyer D is not a machine operator just because Lawyer D uses a computer. Lawyer D was hired by Company Y to perform legal services. Lawyer D’s use of the computer is incidental to the legal services Lawyer D was hired to perform.

EXAMPLE 5: Company X hires Employee A as a purchaser. In this role, Employee A procures materials for Company X, negotiates and manages purchasing agreements, and communicates with vendors. To perform these job duties, Employee A spends the majority of working hours on a computer. Employee A is not a machine operator, because the central function of the job is as a purchaser and the computer use is incidental to the performance of job duties.

This rule is intended to implement Iowa Code section 423.2(6) “*ad*.”
[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.10(423) Machine repair of all kinds.

211.10(1) *In general.* Persons engaged in the business of repairing machines of all kinds are selling a service subject to sales tax.

211.10(2) *Definition.* For purposes of this rule:

“*Machine*” means a mechanical device or combination of mechanical powers and devices used to perform some function and produce a certain result or effect. Machines include devices that have moving parts, are operated by hand, and are powered by a motor, engine, or other form of energy.

211.10(3) *Musical instruments.* For purposes of this rule, a musical instrument does not constitute a machine.

EXAMPLE: Person A owns an electric piano and an acoustic upright piano. Both pianos require repairs; the electric piano needs a new power cord, and the acoustic piano needs keys replaced. The electric piano repair would be taxable under 701—subrule 219.13(6). The repair to the acoustic piano is not taxable.

This rule is intended to implement Iowa Code section 423.2(6) “*ae.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.11(423) Oilers and lubricators.

211.11(1) *In general.* Persons engaged in the business of oiling, changing oil in, lubricating, or greasing vehicles and machines of all types are selling a service subject to sales tax.

211.11(2) *Definition.* For purposes of this rule:

“*Machine*” includes those items with moving parts or powered by a motor or engine or other form of energy. “*Machine*” also includes heavy equipment vehicles or implements, whether such equipment functions in a state of rest or a state of motion.

This rule is intended to implement Iowa Code section 423.2(6) “*ah.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.12(423) Parking facilities.

211.12(1) *In general.* Persons engaged in the business of operating a parking facility for a fee are selling a service subject to sales tax.

211.12(2) *Definition.* For purposes of this rule:

“*Parking facility*” means any place that is used for parking a vehicle for consideration. It is irrelevant whether the charge is by the hour, day, month, or any other period of time.

This rule is intended to implement Iowa Code section 423.2(6) “*ak.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.13(423) Private employment agency, executive search agency.

211.13(1) *In general.* Private employment agencies engaged in the business of providing listings of available employment, counseling others with respect to future employment, or aiding another in any way to procure employment are selling a service subject to sales tax, regardless of whether the service is rendered for a prospective employer or prospective employee.

211.13(2) *Principal place of employment outside of Iowa.* Services rendered by private employment agencies that place a person and where the person’s principal place of employment is outside of Iowa are not subject to Iowa sales tax. For purposes of this rule, “principal place of employment” means the primary work location of the employee.

EXAMPLE: Company B, a sales company, contracts with Agency C, an employment agency, to secure a salesperson to travel throughout Iowa, Missouri, and Nebraska. Both Company B and Agency C are located in Iowa. Agency C is successful in finding a salesperson for Company B. Although the salesperson will be traveling throughout the three states, because Company B, the principal place of the salesperson’s employment, is located within Iowa, Agency C’s service is subject to Iowa sales tax.

211.13(3) *Executive search agencies.* Executive search agencies that are engaged in the business of securing employment for top-level management positions are selling a service subject to sales tax, regardless of whether the executive search agency is licensed under Iowa Code chapter 94A or not. Executive search agencies’ services performed in Iowa are subject to Iowa sales tax regardless of whether

the principal place of employment for the person the agency placed into employment is located within Iowa.

211.13(4) *Private employment versus executive search agencies.* To determine if an agency is an executive search agency or a private employment agency, the following nonexhaustive lists of elements may be used to distinguish the two.

- a. Private employment agency:
 - (1) All levels of jobs in an organization. All salary levels.
 - (2) Large number of clients at all times. Both possible employers and employees.
 - (3) Individual's résumé circulated to many possible employers.
 - (4) No extensive analysis of the position or the individual.
 - (5) Normally does not make travel arrangements for interviews, does not conduct salary negotiations, does not perform detailed follow-up studies.
 - (6) Paid by either the company or the job seeker.
 - (7) Paid on a contingent-fee basis. Paid only if a referred person is hired.
 - (8) Engages in general advertising of available positions.
 - (9) Overall placement of an individual is not as extensive or sophisticated.
- b. Executive search agency:
 - (1) Top-level management positions.
 - (2) Serves only a few clients at one time. Employers only.
 - (3) Sends information regarding one individual to one possible employer only. Résumés never circulated to other possible employers.
 - (4) Extensive analysis of the position to be filled. Extensive analysis of the individuals who are candidates. Preparation of detailed professional assessment of strengths and weaknesses of individuals.
 - (5) Makes travel arrangements for interviews, conduct salary negotiations, perform follow-up studies.
 - (6) Only paid by the company seeking the employee.
 - (7) Paid on retainer or by an hourly charge or by contract. Paid whether or not an individual is hired.
 - (8) Does not advertise available positions.
 - (9) Overall placement of an individual requires extensive and sophisticated analysis of position and individual.

This rule is intended to implement Iowa Code section 423.2(6) “*ap*” and “*aq*.”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.14(423) Storage of household goods and mini-storage.

211.14(1) *In general.* The sales price from the sale of the storage of household goods and mini-storage are subject to sales and use tax.

211.14(2) *Definitions.* For purposes of this rule:

“*Household goods*” means tangible personal property ordinarily located in a person’s residence that is not inventory.

“*Mini-storage*” means a commercial operation that provides individual storage units of various sizes to persons for the purpose of storing tangible personal property. “Mini-storage” includes a secured area in which vehicles, boats, recreational vehicles, camping trailers and other types of tangible personal property can be stored. “Mini-storage” is taxable, regardless of whether the buyer or the seller provides particular security measures including but not limited to locks, fences, gates, security cameras, or password-protected entrances. “Mini-storage” is taxable regardless of whether the buyer has sole access to the unit. “Mini-storage” does not include storage lockers, storage units, or garages at apartment complexes for the primary convenience of the tenant if such lockers, units, or garages are part of the nonitemized price of an apartment rental. Mini-storage space is not a warehouse. Rule 701—214.21(423) contains provisions on warehousing of raw agricultural products.

This rule is intended to implement Iowa Code section 423.2(6) “*ax*.”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.15(423) Test laboratories.

211.15(1) *In general.* Persons engaged in the business of providing laboratory testing of any substance for any experimental, scientific, or commercial purpose are selling a service subject to sales tax. “Test laboratories” includes but is not limited to mobile testing laboratories and field testing by test laboratories.

211.15(2) *Exempt testing services.* Test laboratory services performed on humans and animals and environmental testing services are not taxable. “Environmental testing services” includes but is not limited to the physical and chemical analysis of soil, water, wastewater, air, or solid waste performed in order to ascertain the presence of environmental contamination or degradation.

211.15(3) *Nonprofit blood centers.* Test laboratory services rendered, furnished, or performed for a nonprofit blood center registered by the federal Food and Drug Administration are exempt when the services are directly and primarily used in the processing of human blood.

This rule is intended to implement Iowa Code sections 423.2(6) “bc,” 423.3(102), and 423.3(26A).

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.16(423) Termite, bug, roach, and pest eradicators.

211.16(1) *In general.* Persons engaged in the business of eradicating, controlling, or preventing the infestation by termites, insects, roaches, and all other living pests, by spraying or other means, are selling a service subject to sales tax. This includes persons who eradicate, prevent, or control pest infestations in farmhouses, outbuildings, and other structures, such as grain bins, used in agricultural production.

211.16(2) *Spraying of cropland exempt.* This rule does not include those persons who are engaged in the business of spraying cropland used in agricultural production to eradicate or prevent the infestation by pests of the cropland. The service of spraying cropland is exempt.

This rule is intended to implement Iowa Code sections 423.2(6) “bd” and 423.3(5).

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.17(423) Turkish baths, massage, and reducing salons.

211.17(1) *In general.* Persons engaged in the business of operating Turkish baths, massage, and reducing salons are selling a service subject to sales tax. This includes persons engaged in the business of operating a health studio which, as a part of its operation, offers any services of Turkish baths, massage, or reducing facilities or programs. The sales price of those services is subject to sales tax.

211.17(2) *Definitions.* For purposes of this rule:

“*Massage*” means the kneading, rubbing, or manipulation of the body to condition the body. “*Massage*” does not include any body manipulation undertaken and incidental to the practice of one or more of the healing arts or those provided by massage therapists licensed under Iowa Code chapter 152C.

“*Reducing salons*” means any type of establishment that offers facilities or a program of activities for the purpose of weight reduction.

“*Turkish baths*” means any type of facility where an individual is warmed by steam or dry heat.

This rule is intended to implement Iowa Code section 423.2(6) “bg.”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.18(423) Wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl, and vegetables. Persons engaged in the business of wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl, and vegetables are selling a service subject to sales tax. A person who provides a service described in this rule incidental to the sale of such items without charging separately for the service does not need to collect or remit tax. 701—Chapter 206 contains additional information on bundled transactions.

This rule is intended to implement Iowa Code section 423.2(6) “bl.”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.19(423) Wrecking service.

211.19(1) *In general.* Persons engaged in the business of wrecking are selling a service subject to sales tax.

211.19(2) *Definition.* For purposes of this rule:

“*Wrecking*” includes defacing or demolishing tangible personal or real property or any part thereof.

This rule is intended to implement Iowa Code section 423.2(6) “*bm.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.20(423) Cable and pay television.

211.20(1) *In general.* Persons engaged in the business of distributing the signals of one or more television broadcasting stations or other television programming to subscribers and using any transmission path, including but not limited to cable, satellite, streaming video, video on-demand, or pay-per-view, for those signals are selling a service subject to sales tax. The sales price for the rental of any device used to decode or receive television broadcasting signals from a communications satellite is also subject to sales tax.

211.20(2) *Signals to exhibitors.* Any person distributing or providing signals to exhibitors on screens in auditoriums or other buildings that show sporting or other events are selling a service subject to sales tax.

211.20(3) *Applicability.* This rule applies to the transmissions of single events and subscriptions and to television services that serve fewer than 50 subscribers or are serving only customers located in one or more multiple-unit dwellings that are under common ownership, control, or management.

This rule is intended to implement Iowa Code section 423.2(6) “*al.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.21(423) Camera repair.

211.21(1) *In general.* Persons engaged in the business of camera repair are selling a service subject to sales tax.

211.21(2) *Definition.* For purposes of this rule:

“*Camera repair*” includes the repair of any still photograph, motion picture, video, digital, or television camera. “*Camera repair*” includes the repair of any part of a camera considered to be a part of a camera that may be detached from the camera body but can only be used with a camera. Examples of such accessories include but are not limited to detachable lenses, flash units, and motor drives. “*Camera repair*” does not include the repair of cameras that are built into a cell phone or computer.

This rule is intended to implement Iowa Code section 423.2(6) “*w.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.22(423) Gun repair.

211.22(1) *In general.* Persons engaged in the business of repairing guns are selling a service subject to sales tax.

211.22(2) *Definition.* For purposes of this rule:

“*Gun repair*” means the repair of any pistol, revolver or other hand gun, as well as the repair of any shoulder or hip-fired gun such as a rifle or shotgun.

This rule is intended to implement Iowa Code section 423.2(6) “*w.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.23(423) Janitorial and building maintenance or cleaning.

211.23(1) *In general.* Persons engaged in the business of performing one or a number of janitorial services and building maintenance or cleaning are selling a service subject to sales tax.

211.23(2) *Definitions.* For purposes of this rule:

“*Building maintenance or cleaning*” includes but is not limited to the cleaning of exterior walls or windows of any building and any other act performed upon the exterior of a building with the intent to keep it in good condition or upkeep.

“*Janitorial services*” means the type of cleaning services performed by a janitor in the regular course of duty. These services may be performed individually under a separate contract or included within a general contract to perform a combination of such services. These services may include but are not limited to interior window washing, floor cleaning, vacuuming, waxing, cleaning of interior walls and woodwork, cleaning of restrooms and furnaces, and the movement of furniture or other personal property within a building.

211.23(3) Exempt services.

- a. Janitorial services performed in a private residence, including apartment or multiple housing units, and paid for by the occupant of the residence are exempt from sales tax.
- b. Repairs and any service performed upon the exterior of a building that is a private residence and paid for by an occupant of the building are excluded from the meaning of “building maintenance or cleaning.” However, these services may be taxable under a construction-related enumerated service described in rule 701—219.13(423).
- c. Janitorial services and building maintenance or cleaning performed on or in connection with new construction, reconstruction, alteration, expansion or remodeling of a structure are exempt from tax.

This rule is intended to implement Iowa Code section 423.2(6) “z.”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.24(423) Lawn care, landscaping, and tree trimming and removal.**211.24(1) Lawn care.**

a. *In general.* Persons engaged in the business of lawn care are selling a service subject to sales tax. Lawn care is a taxable service regardless of the age of the person performing the service. Lawn care services performed on properties including but not limited to cemetery grounds, golf courses, parks, and residential or commercial properties containing one or more buildings or structures are subject to sales tax.

b. *Definitions.* For purposes of this rule:

“Landscaping” includes services related to the arrangement and modification of a given parcel or tract of land so as to render the land suitable for public or private use or enjoyment.

“Lawn” means an open space between woods or ground that is covered with grass and is generally kept mowed or required to be kept mowed.

“Lawn care” includes but is not limited to services related to mowing, trimming, watering, fertilizing, reseeding, resodding, and the killing of weeds, fungi, vermin, and insects that may threaten a lawn.

c. *Not taxable.* The mowing of grass within a ditch is not a taxable service.

211.24(2) Landscaping.

a. *In general.* Persons engaged in the business of landscaping are selling a service subject to sales tax.

b. *Landscape architects.* Services that require licensure as a “landscape architect” pursuant to Iowa Code section 544B.2 are not subject to sales tax under this rule if those services are performed by a licensed landscape architect, are separately stated, and are separately billed as a charge for landscape architecture.

c. *Exempt.* Landscaping services performed on or in connection to new construction, reconstruction, alteration, expansion, or the remodeling of real property are not subject to sales tax. 701—Chapter 219 contains additional information on new construction, reconstruction, alteration, expansion, and the remodeling of real property.

d. *Landscaping materials.* The sales price of sod, dirt, trees, shrubbery, bulbs, sand, rock, wood chips and other similar landscaping materials, when used for landscaping and sold to final consumers, shall be subject to sales tax. For the purpose of this rule, “final consumer” ordinarily means the owner of the land to which the landscaping materials are applied, or a general building contractor when the landscaping contractor contracts with the general building contractor. When a landscaping contractor uses materials to fulfill a contract, the landscape contractor is considered the retailer of the landscaping materials and shall be obligated to collect sales tax on the selling price from the final consumer.

e. *Lump sum.* When the retailer of sod, dirt, trees, shrubbery, bulbs, sand, rock, wood chips and other similar landscaping materials installs these items as a part of a contract for landscaping or improving land for a lump sum, the entire sales price shall be subject to tax. Any retailer’s charges for “landscaping” shall be taxable. However, a retailer’s charges for nontaxable services are not taxable if contracted for separately, or, if no written contract exists, the charges are itemized separately on the invoice.

EXAMPLE 1: A sodding contractor agrees to furnish and install 20 yards of sod for the lump sum of \$20 per yard. The sodding contractor must charge the customer \$20 sales tax (5 percent x \$400).

EXAMPLE 2: XYZ Company enters into a contract for the landscaping of an existing office building. XYZ Company agrees to furnish shrubs at \$25 each, white rock for \$5 per bag and wood chips for \$4 per

bag. XYZ Company also contracts to install all of the landscaping materials for a fee of \$25 per hour. XYZ Company's hourly fee is taxable if paid for the service of "landscaping" or for some other taxable service (e.g., excavation). If the service is not taxable, the charge is excluded from tax because it was separately contracted for.

f. Intangible property. The sales price from the sale of uncut sod and unexcavated trees, shrubs, and rock shall not be subject to sales or use tax. This is considered a sale of intangible property and not the sale of tangible personal property.

g. Food coupons. This rule does not apply to the sale price from the sale of plants and trees that are eligible for purchase with food coupons under rule 701—220.2(422,423).

211.24(3) Tree trimming and removal.

a. In general. Persons engaged in the business of tree trimming, tree removal, and stump removal are selling a service subject to sales tax. This includes but is not limited to removal of any portion of a tree, including branches or a trunk.

b. Shrubs with woody stems or trunks. For purposes of this rule, tree trimming and tree removal include the trimming or removal of any shrub that has a woody main stem or trunk with branches.

c. Sale of cut wood. Persons engaged in the business of tree trimming and tree removal who cut wood from the trees that they trim or remove into sizes suitable for sale as firewood and sell the wood as firewood are engaged in the sale of tangible personal property. The tree trimming or removal is not a sale for resale. The sales price from the sale of this wood is subject to sales tax.

This rule is intended to implement Iowa Code sections 423.1 and 423.2(6) "ab."

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.25(423) Pet grooming.

211.25(1) In general. Persons engaged in the business of pet grooming are selling a service subject to sales tax. This includes persons who are not veterinarians and groom dogs.

211.25(2) Definitions. For purposes of this rule:

"Pet" means any animal that has been tamed or gentled and is kept by its owner for pleasure or affection, rather than for utility or profit. Service animals or assistance animals as defined in Iowa Code section 216.8B and livestock are not considered pets.

"Pet grooming" includes any act performed to maintain or improve the appearance of a pet. This includes but is not limited to washing, combing, currying, hair cutting, and nail clipping, regardless of whether the person performing the act is a veterinarian.

211.25(3) Veterinary pet grooming. 701—Chapter 206 contains more information on bundled transactions to aid in determining the taxability of pet grooming when it is completed for both veterinary and cosmetic reasons.

211.25(4) Livestock showing. Services related to the pet grooming of livestock, including but not limited to the preparation of livestock for exhibition at fairs or shows, are exempt from tax.

This rule is intended to implement Iowa Code section 423.2(6) "am."

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.26(423) Reflexology.

211.26(1) In general. Persons engaged in the business of reflexology are selling a service subject to sales tax.

211.26(2) Definition. For purposes of this rule:

"Reflexology" means the same as defined in Iowa Code section 152C.1.

This rule is intended to implement Iowa Code section 423.2(6) "ar."

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.27(423) Water conditioning and softening.

211.27(1) In general. Persons engaged in the business of water conditioning and softening are selling a service subject to sales tax.

211.27(2) Definitions. For purposes of this rule:

“*Water conditioning*” means any action other than water softening taken with respect to water that renders the water fit for its intended use, more healthful, or enjoyable for human consumption. “*Water conditioning*” includes but is not limited to water filtration, purification, deionization, and reverse osmosis.

“*Water softening*” means the removal of minerals from water to render it more suitable for drinking and washing.

211.27(3) *Water purification.* When performed for residential, commercial, industrial, or agricultural users, the service of water purification is subject to sales tax.

This rule is intended to implement Iowa Code section 423.2(6) “*bh.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.28(423) Security and detective services.

211.28(1) *In general.* Persons engaged in the business of providing security or detective services are selling a service subject to sales tax.

211.28(2) *Definitions.* For purposes of this rule:

“*Detective service*” means a service of investigation with the purpose to obtain information regarding any of the following subjects: crimes or wrongs done or threatened; the habits, conduct, movements, location, associations, transactions, reputation, or character of a person; credibility of witnesses or other persons; inquiry or recovery of lost or stolen property; cause, origin, or responsibility of a fire, accident, or damage to property; or veracity or falsity of any statement or representation, or means a service of investigation with the purpose to detect deception or to secure evidence to be used before an authorized investigation committee, before boards of award or arbitration, or in a civil or criminal trial.

“*Security service*” means a service with the purpose to protect property from theft, vandalism, or destruction or individuals from physical attack or harassment. “*Security service*” includes but is not limited to the rental of guard dogs; burglar or fire alarms; providing security guards, bodyguards or mobile patrols; or the protection of computer systems against unauthorized access.

211.28(3) *Exempt.* The sales price of the following services or activities are not subject to sales tax under this rule:

- a. Peace officer engaged privately in security or detective work with the knowledge and consent of the chief executive officer of the peace officer’s law enforcement agency.
- b. Person employed full- or part-time by an employer in connection with the affairs of the employer.
- c. Attorney licensed to practice law in Iowa while performing duties as an attorney.
- d. Person engaged exclusively, either as an employee or independent contractor, in conducting investigations and adjustments for insurance companies.
- e. Person serving notice or any other document to a party, witness, or any other individual in connection with any criminal, civil, or administrative litigation.
- f. Solicitation of a debtor to pay or collect payment for a debt.
- g. Consulting, rendering advice, or providing training with regard to security or detection matters.
- h. Charges for mileage, travel expenses, lodging, meal expenses, fees paid for records, and amounts paid for information if those charges are separately identified, separately billed, and reasonable in amount.

This rule is intended to implement Iowa Code section 423.2(6) “*as.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.29(423) Solid waste collection and disposal services.

211.29(1) *In general.* Persons engaged in the business of solid waste collection and disposal are selling a service subject to sales tax.

211.29(2) *Definitions.* For purposes of this rule:

“*Nonresidential commercial operation*” means any operation that is an industrial, commercial, agricultural, or mining operation, whether for profit or not. “*Commercial*” refers to those involved in the buying and selling of goods and services, rather than just meaning a for-profit operation.

1. “*Nonresidential commercial operation*” includes but is not limited to hotels, motels, restaurants, realtors, professional firms (doctors, lawyers, accountants, or dentists), repair persons, persons selling and renting all sorts of tangible personal property, persons selling insurance of any kind, appraisers, skilled trades (e.g., plumbers, carpenters, and electricians), construction contractors, banks, savings and loans,

barbers and beauticians, day care centers, counseling services, employment agencies, janitorial services, landscapers, painters, pest control, photography, printing, and storage services. Also included within the meaning of nonresidential commercial operation are the United Way, the American Cancer Society, the Elks, Masons, houses of worship (e.g., churches, synagogues, and mosques), and not-for-profit hospitals that are not licensed under Iowa Code chapter 135B.

2. “Nonresidential commercial operation” does not include apartment complexes, mobile home parks, manufactured home communities, and single-family or multifamily dwellings. Also excluded from the meaning are nonprofit hospitals licensed pursuant to Iowa Code chapter 135B.

“*Recyclable material*” includes but is not limited to used motor oil, paper, glass, metals (e.g., copper, aluminum, and iron), and batteries, as long as the recycled materials are separated from the solid waste for the purpose of recycling the materials.

“*Recycling facilities*” means facilities where recyclable materials are separated or processed for the purpose of reusing a material in its original form or using it in a manufacturing process that will not cause the destruction of the recyclable material to preclude its further use. A facility that produces insulation from used glass would qualify as a recycling facility under this rule, while a facility that separates or processes recyclable materials for use as fuel would not qualify as a recycling facility under this rule.

“*Solid waste*” means the same as defined in Iowa Code section 423.2(7).

211.29(3) *Nonresidential commercial operations.* Counties, municipalities, and cities that provide the service of solid waste collection and disposal to nonresidential commercial operations are obligated to collect and remit the tax from these services. Additionally, any person who has contracted to provide solid waste collection and disposal service to a city or municipality is obligated to collect and remit the tax from those services provided to nonresidential commercial operations located within that city or municipality. If the solid waste collection and disposal service is rendered to multiple businesses or organizations, tax must be collected and remitted only on those portions that meet the definition of nonresidential commercial operations.

211.29(4) *Bundled transaction of solid waste collections and disposal services.* 701—Chapter 206 contains more information on bundled transactions regarding when both taxable and nontaxable solid waste collection and services are provided to a customer.

211.29(5) *Disposal or tipping charges.*

a. Taxable. Charges for disposal or tipping of solid waste are also subject to sales tax. Persons or businesses that transport their own solid waste and persons who transport, without compensation, solid waste generated by another must pay the required tax upon the disposal or tipping charge or fee imposed by the collection or disposal facility.

b. Exempt. Charges or fees imposed for the service of collecting and managing recyclable material separated from solid waste by a waste generator are not subject to sales tax.

211.29(6) *Recycling facilities.* The sales price of the service of solid waste collection and disposal provided to recycling facilities that separate or process recyclable materials is not subject to sales tax if, as a result of the separation or processing, the volume of the waste collected is reduced by 85 percent and the waste is collected and disposed of separately from other solid waste.

This rule is intended to implement Iowa Code section 423.2(7).

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.30(423) Sewage services.

211.30(1) *In general.* Persons engaged in providing sewage service to nonresidential commercial operations are selling a service subject to sales tax.

211.30(2) *Definitions.* For purposes of this rule:

“*Agricultural operation*” means any enterprise engaged in the raising of crops or livestock for market on an acreage.

“*Industrial operation*” means a business that purchases or rents machinery or equipment eligible for the Iowa sales and use tax exemption for industrial machinery and equipment.

“*Mining operation*” means a business engaged in underground mining, strip mining, or quarrying.

“*Nonresidential commercial operation*” means the same as defined in rule 701—211.44(423).

“*Sewage services*” means the services of collecting rainwater, liquid and solid refuse, or excreta for drainage or purification by means of pipes, channels, or conduits usually placed underground.

211.30(3) *Nonresidential commercial operations.* Counties, municipalities, sanitary districts, or any other person providing sewage service to nonresidential commercial operations are obligated to collect and remit the applicable Iowa sales tax. Any person or entity that has contracted to provide sewage services to a county or municipality is obligated to collect and remit the applicable Iowa sales tax performed for the county or city on behalf of the nonresident commercial operations located within that county or city.

This rule is intended to implement Iowa Code section 423.2(6) “*at.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.31(423) Sign construction and installation.

211.31(1) *In general.* Persons engaged in the business of constructing and installing signs are selling a service subject to sales tax.

211.31(2) *Definition.* For purposes of this rule:

“*Sign*” means notices erected and maintained for the purpose of providing information, notices, markers, and the advertising of products or services. Signs include but are not limited to billboards, indoor or outdoor sign devices, and any structure erected and maintained for the purpose of conveying information.

This rule is intended to implement Iowa Code section 423.2(6) “*aw.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.32(423) Dating services.

211.32(1) *In general.* Persons engaged in providing dating services are selling a service subject to sales tax.

211.32(2) *Definition.* For purposes of this rule:

“*Dating service*” means the service of providing an opportunity for individuals to meet and interact socially with the possibility of forming a relationship. Dating services include but are not limited to the services of those who provide an opportunity for individuals to describe themselves to and meet potential partners through escort services, smartphone applications, online websites and applications, and videotapes. Excluded from the definition are marriage matchmakers, telephone numbers that only provide opportunities for conversation rather than in-person interaction, and advertisements in newspapers or magazines soliciting companionship.

This rule is intended to implement Iowa Code section 423.2(6) “*n.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.33(423) Personal transportation service.

211.33(1) *Personal transportation service defined.* “Personal transportation service” means the arrangement or provision of transportation of a person or persons for consideration, regardless of whether the person or entity providing such service supplies or uses a vehicle in conjunction with the service. “Personal transportation service” includes but is not limited to the following:

a. Transportation services provided by a human driver, including but not limited to drivers with a Class C, Class D endorsement 3, or Class M license, or by a chauffeur as defined in Iowa Code section 321.1(8). Examples of such services include but are not limited to taxi services, driver services, limousine services, bus services, shuttle services, and rides for hire;

b. Transportation services provided by a nonhuman driver, autonomous vehicle, or driverless vehicle; and

c. Ride sharing services, including but not limited to use of a network to connect transportation network company riders to transportation network company drivers who provide prearranged rides as defined in Iowa Code section 321N.1(4).

EXAMPLE 1: Marketplace X is a transportation network company that operates a network to connect drivers to riders. Driver D provides rides in Iowa exclusively through X’s network. A person in Iowa requests a ride through X’s network, and D provides the ride in D’s car. X is a marketplace facilitator. X must collect Iowa sales tax and applicable local option sales tax on the sales price of the ride. Because D

makes all of D's Iowa sales through X, which collects all applicable taxes on all of D's rides, D does not need to register for an Iowa sales tax permit or file an Iowa sales tax return. X will report the sales tax on X's Iowa sales tax return.

EXAMPLE 2: D provides rides for X and Y, two different transportation network companies. X is a marketplace facilitator responsible for collecting and remitting Iowa sales tax and applicable local option sales tax on the sales price of the rides D provides through X's network. Y is also a marketplace facilitator responsible for collecting all applicable taxes on the rides D provides through Y's network. D does not need to register for an Iowa sales tax permit or file an Iowa sales tax return.

EXAMPLE 3: D independently provides rides in addition to providing rides through X's network. X must collect all applicable taxes on the rides D provides through its network. X is not responsible for collecting tax on any of the rides D provides independent from X's network. D, a seller of personal transportation service with physical presence in Iowa, must collect and remit Iowa sales tax and applicable local option sales tax on the sales price of the rides D sells independent of X's network.

211.33(2) *Tax imposed; sourcing.* The sales price from the sale of personal transportation service in Iowa is subject to Iowa sales tax. The tax is imposed if the personal transportation service is first used in Iowa and is sourced to the location at which the service is first received.

EXAMPLE: R schedules a personal transportation service while at R's residence in Des Moines. R schedules the transportation service to transport R from Grinnell to Iowa City. R independently travels to Grinnell, where R enters a vehicle owned by the transportation service. The transportation service takes R from Grinnell to Iowa City, where the service ends and R pays for the service. The sale is sourced to Grinnell, the location at which R first received the transportation service. The transportation service must charge sales tax and the applicable local option tax in Grinnell, even though R scheduled the service while in Des Moines and the service concluded and payment was made in Iowa City.

211.33(3) *No tax imposed on interstate motor carrier transportation service.* Where a personal transportation service involves interstate travel by a motor carrier as defined in 49 U.S.C. Section 13102(14), no tax shall be imposed on the transaction to the extent prohibited by 49 U.S.C. Section 14505.

211.33(4) *Exemption for transportation services furnished by a qualified public transit system, medical transportation service, or paratransit service.* The sales price from sales of transportation services by public transit systems, medical transportation services, or paratransit services is exempt from tax. For purposes of the exemption under Iowa Code section 423.3(106), the following definitions shall apply:

"Medical transportation" means a personal transportation service for an individual to travel to a health care provider for the individual's medical care. Medical transportation is not limited to transportation services for immediate life-threatening or serious injuries.

"Paratransit service" means a personal transportation service provided to individuals with disabilities.

"Public transit system" means a public transit system as defined in Iowa Code section 324A.1(4).

This rule is intended to implement Iowa Code sections 423.2(6) "ac" and 423.3(106).

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.34(423) Information services.

211.34(1) *In general.* Persons engaged in the business of providing access to information services provided through any tangible or electronic medium are selling a service subject to sales tax.

211.34(2) *Definition.* For purposes of this rule:

"Information services" means the same as defined in Iowa Code section 423.1(22A).

211.34(3) *Taxable examples.* Examples of information services include but are not limited to database files, research databases, genealogical information, mailing lists, subscription files, credit reports, surveys, real estate listings, bond rating reports, abstracts of title, bad check lists, broadcasting rating services, wire services, price lists or guides, scouting reports, and other similar items of compiled information prepared for a particular customer.

211.34(4) *Nontaxable examples.* "Information services" does not include the furnishing of artwork (including musical compositions and films), drawings, illustrations, or other graphic material or information prepared for general dissemination to the public in the form of books, magazines, newsletters, videotapes or audiotapes, compact discs, or any other medium commonly used to communicate with large numbers of customers. The sale of a book, magazine, or similar item is not the sale of an information

service, even if the item contains material of practical use (e.g., in conducting a private, for-profit business) to its purchaser. These items sold in digital formats may be taxable as a specified digital product.

211.34(5) Exemption. Information services may be exempt from sales tax in accordance with Iowa Code section 423.3(104) and rule 701—225.8(423).

This rule is intended to implement Iowa Code section 423.2(6) “*br.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.35(423) Software as a service.

211.35(1) In general. Persons engaged in the business of providing software as a service are selling a service subject to sales tax. The content or material accessed by way of software as a service does not impact the taxability of the software itself.

211.35(2) Definitions. For purposes of this rule:

“*Software as a service*” means the sale, storage, use, or other consumption of vendor-hosted computer software, such as but not limited to software accessible on the cloud. “Software as a service” does not include services commonly understood to constitute “infrastructure as a service” but may include what is described as “platform as a service” based on the facts and circumstances relating to that particular service. A relevant declaratory order, *In the Matter of study.com, LLC*, Iowa Dep’t of Revenue Declaratory Order No. 2020-310-2-0649 (Apr. 20, 2021), provides further discussion of software as a service.

“*Vendor-hosted computer software*” means computer software that is accessed through the Internet or a vendor-hosted server whether the access is permanent or temporary, whether any downloading occurs, or whether the software is hosted by the retailer of the software or by a third party.

211.35(3) Exemptions. Software as a service may be exempt from sales tax in accordance with Iowa Code section 423.3(104) and rule 701—225.8(423).

This rule is intended to implement Iowa Code section 423.2(6) “*bu.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.36(423) Video game services and tournaments.

211.36(1) In general. Persons engaged in the business of providing video game services and tournaments are selling a service subject to sales tax. Taxable services relating to video game tournaments include fees paid for participating in such tournaments and related services as well as observing a video game tournament. Participation in or observation of such tournaments is taxable regardless of whether or not a prize is provided to any participants.

211.36(2) Definitions. For purposes of this rule:

“*Video games*” means any virtual, digital, or electronic game in which a user interacts with a user interface to generate visual feedback on a video device such as a computer monitor, television screen, or mobile device. Video games may be transferred through any physical or electronic medium, including by cartridge, disc, or electronic file, or through access to any server or network of servers.

“*Video game services*” means providing access to video games, support and account services, in-game currency exchanges, payment processing services, and any other service related to the hosting or provision of video games.

“*Video game tournament*” means an event where participants compete in the playing of video games. Participants may be playing video games by being physically present in the same location or playing remotely.

This rule is intended to implement Iowa Code section 423.2(6) “*bt.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.37(423) Services related to specified digital products or software sold as tangible personal property.

211.37(1) In general. Persons engaged in the business of providing services arising from or related to installing, maintaining, servicing, repairing, operating, upgrading, or enhancing specified digital products or software sold as tangible personal property are selling a service subject to sales tax.

211.37(2) Definition.

“*Specified digital products*” means the same as defined in Iowa Code section 423.1.

211.37(3) Exemption. Services arising from or related to installing, maintaining, servicing, repairing, operating, upgrading, or enhancing specified digital products or software sold as tangible personal property may be exempt from sales tax in accordance with Iowa Code section 423.3(104) and rule 701—225.8(423).

This rule is intended to implement Iowa Code section 423.2(6) “*bs.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

701—211.38(423) Storage of tangible or electronic files, documents, or other records.

211.38(1) In general. Persons engaged in the business of providing storage of tangible or electronic files, documents, or other records are selling a service subject to sales tax.

211.38(2) Exemption. Storage of tangible or electronic files, documents, or other records may be exempt from sales tax in accordance with Iowa Code section 423.3(104) and rule 701—225.8(423).

This rule is intended to implement Iowa Code section 423.2(6) “*bq.*”

[ARC 8156C, IAB 7/24/24, effective 8/28/24]

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