

701—210.17(423) Communication services furnished by a hotel to its guests. When a hotel purchases telephone communication services from telephone companies and furnishes those services to guests, tax shall apply to the entire charge that the hotel makes to its guests for such communication service, regardless of whether a guest's calls are local or long-distance within the state. However, the hotel would purchase any communication service that it furnishes for a charge to a guest exempt from tax as a service purchased for subsequent resale.

This rule is intended to implement Iowa Code section 423.2(2).

[ARC 8155C, IAB 7/24/24, effective 8/28/24]