

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]