

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]