

**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]