

**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]