

701—218.5(423) Boat repair.

218.5(1) *In general.* Persons engaged in the business of repairing watercraft are selling a service subject to sales tax.

218.5(2) *Definitions.* For purposes of this rule:

“*Repair*” means the same as defined in rule 701—211.1(423).

“*Watercraft*” means the same as defined in Iowa Code section 462A.2.

This rule is intended to implement Iowa Code section 423.2(6) “*h.*”

[ARC 7716C, IAB 3/6/24, effective 4/10/24]