

701—26.11(422) Car and vehicle wash and wax. Prior to July 1, 1992, “car wash and wax” was the only type of vehicle washing and waxing which was a taxable service.

On and after July 1, 1992, all “vehicle wash and wax” is subject to tax. The gross receipts from these services shall be taxable whether they are performed by hand, machine or coin-operated devices. A “car” is any self-propelled motor vehicle designed primarily for carrying passengers (nine or fewer) excluding motorcycles and motorized bicycles. Any pickup truck, designed to carry both passengers and cargo, is a “car” for the purposes of this rule. A “vehicle” is any vehicle which is commonly used on a highway and propelled by any power other than muscular power. By way of nonexclusive example, motorcycles, motorized bicycles, all pickup trucks, tractors, and trailers are “vehicles” for the purposes of this rule.

This rule is intended to implement Iowa Code subsection 422.43(1).