

701—26.15(422) Dry cleaning, pressing, dyeing and laundering. Persons engaged in the business of rendering, furnishing or performing dry cleaning, pressing, dyeing and laundering services, including those who engage in business by means of coin-operated washers, irons or mangles, dryers and dry cleaning machines are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. *Rodee, Inc. et al. v. State Tax Commission*, Equity No. 72674, Polk County District Court, December 12, 1968.