IAC Ch 26, p.1

**701—26.30(422) Motor repair.** Persons engaged in the business of repairing motors powered by any means whatsoever are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. "Repair" shall include mending or renovation of parts, replacements of defective parts or subassemblies of the motor, but shall not include installation of new parts or accessories which are not replacements.