

**701—26.31(422) Motorcycle, scooter and bicycle repair.** Persons engaged in the business of repairing motorcycles, scooters and bicycles are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. “Repair” shall include mending or renovation of parts, replacement of defective parts or subassemblies, but shall not include installation of new parts or accessories which are not replacements.