

701—26.37(422) Wood preparation. Persons engaged in the business of wood preparation or treatment for others are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. “Wood preparation” shall include all processes whereby wood is sawed from logs into measured dimensions, planed, sanded, oiled or treated in any manner before being used to repair an existing structure or create a new structure or part thereof. But where such preparation is engaged in solely for the purpose of processing lumber or wood products for ultimate sale at retail, such “preparation” may not be deemed as rendering, furnishing or performing a service, the gross receipts from which would be subject to tax.