

701—26.39(422) Printing and binding. Prior to July 1, 1984, persons engaged in the business of printing or binding any printed matter other than for the purpose of ultimate sale at retail are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. “Printing” shall include any type of printing, lithographing, mimeographing, photocopying, and similar reproduction. The following activities are representative of services, the gross receipts from which are subject to tax: the printing of pamphlets, leaflets, stationery, envelopes, folders, bond and stock certificates, abstracts, law briefs, business cards, matchbook covers, campaign posters, and banners for the users thereof. For the treatment of printing and binding on and after July 1, 1984, see rule 701—16.51(422,423).