

**701—26.4(422) Armored car.** Persons engaged in the business of either providing armored car service to others or converting a vehicle into an armored car are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. “Armored car” shall mean a wheeled vehicle affording defensive protection by use of a metal covering or other elements of ordinance. The exemption for transportation services shall not apply.