

701—26.44(422) Test laboratories. Persons engaged in the business of providing laboratory testing of any substance for any experimental, scientific or commercial purpose, except for tests on humans, are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. Included within the meaning of the phrase “test laboratories” are mobile testing laboratories and field testing by test laboratories. Test laboratory services performed on animals on or after July 1, 1991, are also exempt from tax.

This rule is intended to implement Iowa Code sections 422.43 and 423.2.