

701—26.45(422) Termite, bug, roach, and pest eradicators. Persons engaged in the business of eradicating or preventing the infestation by termites, bugs, roaches, and all other living pests are rendering, furnishing, or performing a service, the gross receipts from which are subject to tax. Persons who eradicate, prevent, or control the infestation of any type of pest by spraying or other means are rendering, furnishing, or performing a service, the gross receipts from which are subject to tax. Included in the performance of this taxable service are persons who eradicate, prevent, or control pest infestations in farmhouses, in outbuildings (such as machine and livestock buildings) and in other structures (such as grain bins) used in agricultural production. However, persons who spray cropland used in agricultural production to eradicate or prevent infestation of the cropland by pests are performing a service which is not taxable. See 701—subrule 17.9(3) for a definition of “agricultural production.”

¹ Effective date (7/8/98) delayed until July 16, 1998, by the Administrative Rules Review Committee at its meeting held June 9, 1998.