

701—26.55(422) Wrecker and towing. Persons engaged in the business of towing any vehicle by means of pushing, pulling, carrying or freeing any vehicle from mud, snow or any other impediment, including hoisting incidental thereto, are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. The gross receipts from service charges made when any person travels to any place to lift, extricate or tow any vehicle or to salvage any vehicle are subject to tax. Towing does not include transporting operable vehicles from one location to another where no operative aspect of such vehicle is integral to such transporting. The exemption for transportation services shall not apply.

26.55(1) “*Vehicle*” means every device in, upon, or by which any person or property is or may be transported or drawn upon a highway. “*Vehicle*” does not include:

- a. Any device moved by human power.
- b. Any device used exclusively upon stationary rails or tracks.
- c. Any steering axle, dolly, or other integral part of another vehicle, except an auxiliary axle as defined in 26.55(2) which in and of itself is incapable of commercially transporting any person or property but is used primarily to support another vehicle.
- d. Any integral part of a truck tractor or road tractor which is mounted on the frame of the truck tractor or road tractor immediately behind the cab and which may be used to transport persons and property but which cannot be drawn upon the highway by the truck tractor or another motor vehicle.

26.55(2) “*Auxiliary axle*” means a transferable axle with pneumatic tires utilized to convert any single axle to a tandem axle, or to convert any semitrailer to a full trailer with four or more wheels and which may be registered as if a vehicle.

This rule is intended to implement Iowa Code sections 422.43 and 423.1(7).