

**701—26.57(422) Camera repair.** The gross receipts from repair of any still photograph, motion picture, video, or television camera are subject to tax. Included within the term “camera repair” is the repair of any camera part which may be detached from the camera body but which can be used only with a camera and would ordinarily be considered a part of the camera. Nonexclusive examples of such accessories are: detachable lenses, flash units and motor drives.

This rule is intended to implement Iowa Code subsection 422.43(11).