

**701—26.61(422) Lawn care.** On or after July 1, 1985, persons engaged in the business of “lawn care” are performing a service, the gross receipts of which are subject to tax. “Lawn care” includes but is not limited to the following services: mowing, trimming, watering, fertilizing, reseeding, resodding, and killing of insects, moles, other vermin, weeds, or fungi which may be threatening a lawn. Persons who mow lawns are providing a taxable service regardless of their ages.

See rule 701—18.43(422,423) for an exemption for written contracts in effect on April 1, 1985.

The term “lawn” is commonly defined as an “open space between woods or ground (as around a house or in a garden or park) that is covered with grass and is generally kept mowed” or required to be kept mowed. (Webster’s New Collegiate Dictionary (1979).) Based on this general definition of “lawn,” the following are nonexclusive examples of properties which would be subject to tax as “lawn care”: cemetery grounds, golf courses, parks, and residential or commercial properties containing one or more buildings or structures. The mowing of grass within a ditch is not the taxable service of lawn care.

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