

701—26.77(422,423) Taxidermy. On or after April 1, 1992, the total gross receipts for the service of taxidermy are subject to sales and use tax. For purposes of this rule, “taxidermy” means the art or operation of preparing, stuffing, or mounting the skin, head, carcass, or part of a carcass of a dead animal.

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