

701—26.78(422,423) Mini-storage. On or after April 1, 1992, the total gross receipts from mini-storage are subject to sales and use tax. For purposes of this rule, “mini-storage” means a commercial operation that provides individual storage units of various sizes to persons for the purpose of storing tangible personal property. In some instances mini-storage facilities are fenced and the individual units have an alarm system. Persons leasing individual units generally provide their own security lock and they have sole access to the unit. Mini-storage also includes a secured area in which vehicles, boats, recreational vehicles, and camping trailers and other types of tangible personal property are stored. Mini-storage does not include storage lockers or storage units at apartment complexes for the primary convenience of the tenant. Mini-storage space is not a warehouse. See 26.42(1) “b” for provisions on storage of raw agricultural products and household goods.

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