

**701—241.6 (423D) Definitions.** For the purposes of this division, unless the context otherwise requires:

“*Construction*” means new construction, reconstruction, alterations, expansion, or remodeling of real property or structures.

“*Contractor*” includes contractors, subcontractors, and builders, but not owners.

“*Department*” means the department of revenue.

“*Equipment*” means self-propelled building equipment, pile drivers, and motorized scaffolding, including auxiliary attachments which improve the performance, safety, operation, or efficiency of the equipment, and replacement parts and are directly and primarily used by contractors, subcontractors, and builders for new construction, reconstruction, alterations, expansion, or remodeling of real property or structures.

“*Sales price*” or “*purchase price*” means the same as these terms are defined in rule 701—211.1(423).

For the purposes of this division, all other words and phrases used in this division and defined in rule 701—211.1(423) have the meaning set forth in that rule.