

**701—210.14(423) Bowling.**

**210.14(1)** *Pinsetters.* The rental of automatic pinsetters by bowling alley operators is subject to the imposition of sales tax since the pinsetters are not resold to patrons. Therefore, the operator of the alley is considered the consumer of the pinsetter rental.

**210.14(2)** *Shoes.* The rental of bowling shoes is subject to the imposition of sales tax as equipment rental.

**210.14(3)** *Score sheets.* The sales of bowling score sheets to operators of bowling establishments are subject to the imposition of sales tax since the operators are the consumers of such score sheets.

This rule is intended to implement Iowa Code section 423.2.

[ARC 8155C, IAB 7/24/24, effective 8/28/24]