

701—211.1(423) Definitions and scope.

211.1(1) *Definitions.* For purposes of this chapter:

“*Persons engaged in the business of*” means persons who offer the named service or services to the public or others in exchange for consideration, regardless of whether such persons offer the service or services continuously, part-time, seasonally, or for short periods.

“*Repair*” includes the mending or renovation of existing parts and the replacement of defective parts or subassemblies. Repair does not include the installation of new parts or accessories that are not replacements.

“*Specified digital products*” means the same as defined in Iowa Code section 423.1.

211.1(2) *Scope.* Iowa imposes tax upon the sales price of rendering, furnishing, or performing at retail services listed in Iowa Code section 423.2(6). Some of these services are described in more detail in this chapter.

This rule is intended to implement Iowa Code section 423.2.

[ARC 8156C, IAB 7/24/24, effective 8/28/24]