

**701—211.12(423) Parking facilities.**

**211.12(1)** *In general.* Persons engaged in the business of operating a parking facility for a fee are selling a service subject to sales tax.

**211.12(2)** *Definition.* For purposes of this rule:

“*Parking facility*” means any place that is used for parking a vehicle for consideration. It is irrelevant whether the charge is by the hour, day, month, or any other period of time.

This rule is intended to implement Iowa Code section 423.2(6) “*ak.*”

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