

**701—211.22(423) Gun repair.**

**211.22(1)** *In general.* Persons engaged in the business of repairing guns are selling a service subject to sales tax.

**211.22(2)** *Definition.* For purposes of this rule:

“*Gun repair*” means the repair of any pistol, revolver or other hand gun, as well as the repair of any shoulder or hip-fired gun such as a rifle or shotgun.

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

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