701—211.3(423) Fur storage and repair.

211.3(1) *In general.* Persons engaged in the business of storing fur for preservation and future use and refurbishing, repairing, and renovating fur, including the addition of new skins and furs, are selling a service subject to sales tax.

211.3(2) *Definition.* For purposes of this rule:

"Fur" includes both natural fur and synthetic products resembling fur.

This rule is intended to implement Iowa Code section 423.2(6)*"u."*

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