

701—211.32(423) Dating services.

211.32(1) *In general.* Persons engaged in providing dating services are selling a service subject to sales tax.

211.32(2) *Definition.* For purposes of this rule:

“*Dating service*” means the service of providing an opportunity for individuals to meet and interact socially with the possibility of forming a relationship. Dating services include but are not limited to the services of those who provide an opportunity for individuals to describe themselves to and meet potential partners through escort services, smartphone applications, online websites and applications, and videotapes. Excluded from the definition are marriage matchmakers, telephone numbers that only provide opportunities for conversation rather than in-person interaction, and advertisements in newspapers or magazines soliciting companionship.

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

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