

**701—211.38(423) Storage of tangible or electronic files, documents, or other records.**

**211.38(1)** *In general.* Persons engaged in the business of providing storage of tangible or electronic files, documents, or other records are selling a service subject to sales tax.

**211.38(2)** *Exemption.* Storage of tangible or electronic files, documents, or other records may be exempt from sales tax in accordance with Iowa Code section 423.3(104) and rule 701—225.8(423).

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

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