701—214.2(423) Farm implement repair of all kinds.

214.2(1) *In general.* Persons engaged in the business of repairing, restoring, or renovating implements, tools, machines, vehicles, or equipment used in the operation of farms, ranches, or acreages on which crops of all kinds are grown and on which livestock, poultry, or furbearing animals are raised or used for any purpose are selling a service subject to sales tax.

214.2(2) *Installation not taxable.* Those services relating to the installation of new parts or accessories that are not replacements are not taxable.

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

[**ARC 8159C**, IAB 7/24/24, effective 8/28/24]