IAC Ch 206, p.1

**701—206.1(423) Taxability of bundled transactions.** The sales price of a bundled transaction is subject to tax if any product included in the bundled transaction would be taxable if sold separately. For purposes of this rule, products include tangible personal property, services, and specified digital products and exclude real property and services to real property.

[ARC 5605C, IAB 5/5/21, effective 6/9/21; ARC 6508C, IAB 9/7/22, effective 10/12/22]