

701—270.11(423B) Motor vehicle, recreational vehicle, and recreational boat rental subject to local option sales and services tax. For information on when motor vehicles, recreational vehicles, and recreational boat rentals are subject to local option sales and services tax, see rule 701—26.68(422).

This rule is intended to implement Iowa Code section 423B.3.

[ARC 4323C, IAB 2/27/19, effective 4/3/19; ARC 6508C, IAB 9/7/22, effective 10/12/22]