

**701—210.6(423) Blacksmith and machine shops.** When a blacksmith or machine shop operator fabricates finished tangible personal property from raw materials and sells such property at retail, tax shall apply on the total charge which includes the fabrication labor. Rule 701—211.17(423) contains information on the taxable service of machine operation.

This rule is intended to implement Iowa Code section 423.2.  
[ARC 6508C, IAB 9/7/22, effective 10/12/22; Editorial change: IAC Supplement 10/18/23]