

701—211.27(423) Termite, bug, roach, and pest eradicators.

211.27(1) *In general.* Persons engaged in the business of eradicating, controlling, or preventing the infestation by termites, insects, roaches, and all other living pests, by spraying or other means, are selling a service subject to sales tax. This includes persons who eradicate, prevent, or control pest infestations in farmhouses, outbuildings, and other structures, such as grain bins, used in agricultural production.

211.27(2) *Spraying of cropland exempt.* This rule does not include those persons who are engaged in the business of spraying cropland used in agricultural production to eradicate or prevent the infestation by pests of the cropland. The service of spraying cropland is exempt. Rule 701—200.1(423) contains the definition of “agricultural production.”

This rule is intended to implement Iowa Code sections 423.2(6) “*bd*” and 423.3(5).
[ARC 6704C, IAB 11/30/22, effective 1/4/23; Editorial change: IAC Supplement 10/18/23]