

**701—217.1(423) Taxable telecommunication service and ancillary service.** The gross receipts from the sale of all telecommunication service and ancillary service are subject to the sales or use tax. This chapter applies to telecommunication service and ancillary service that are billed on or after November 23, 2011. For telecommunication service and ancillary service billed prior to November 23, 2011, refer to rule 701—285.20(422,423).

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