

701—280.7(423) Communication services. On and after July 1, 2001, the purchase price of communication service furnished or delivered to consumers or users within Iowa is subject to use tax. For the purposes of Iowa use tax law, communication service is defined to be tangible personal property. Tax will be imposed if the billing for the communication service is dated on or after July 1, 2001. See rule 701—285.20(422,423) for an explanation of the sales tax on communication services and for an explanation of excise tax on communication services generally.

This rule is intended to implement Iowa Code subsection 423.1(12) as amended by 2001 Iowa Acts, House File 736.

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