

701—26.43(422,423) Telephone answering service. Persons engaged in the business of providing telephone answering service, whether by person or machine, are rendering, furnishing or performing a service, the gross receipts from which are subject to tax.

This rule is intended to implement Iowa Code section 422.43(11).
[ARC 9814B, IAB 10/19/11, effective 11/23/11]