

701—26.59(422) Gun repair. On and after July 1, 1985, the gross receipts from “gun repair” are subject to tax. The term “gun repair” means the repair of any pistol, revolver or other hand gun, as well as the repair of any shoulder or hip-fired gun such as a rifle or shotgun. See *State v. Christ*, 177 N.W. 54 (Iowa 1920).

See rule 701—18.43(422,423) for an exemption for written contracts in effect on April 1, 1985.

This rule is intended to implement Iowa Code subsection 422.43(11).