

701—26.64(422) Reflexology. On and after July 1, 1985, persons engaged in the business of reflexology are rendering a service, the gross receipts of which are subject to tax. “Reflexology” is a system for the treatment of illness which assumes that certain “reflex points” exist in the feet or hands and that each of these reflex points is related to the health of one organ or portion of the body. By massaging these reflex points, a “reflexologist” seeks to alleviate nervous tension, and by this alleviation to relieve arthritis, headaches, backaches, stiff necks and other ailments.

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).