

701—16.18(422,423) Sales of signs at retail. A person engaged in selling illuminated signs, bulletins, or other stationary signs (whether manufactured by that person or by others) to users or consumers is selling tangible personal property at retail. The gross receipts from the sales shall be taxable, even when the purchase price of the sign includes a charge for maintenance or repair service, in addition to the charge for the sign.

This rule is intended to implement Iowa Code sections 422.42, 422.43, 423.1, and 423.2.