

**701—16.29(422) Rental of personal property in connection with the operation of amusements.** Gross receipts from equipment rental of personal property in connection with the operation of amusements shall be taxable. Such rentals shall include all tangible personal property or equipment used by patrons in connection with the operation of commercial amusements, notwithstanding the fact that the rental of such personal property may be billed separately. See 701—26.18(422).

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