

701—16.32(422) River steamboats. River steamboats carrying passengers for pleasure rides on any river within the state or which forms a boundary line between Iowa and another state shall be an amusement enterprise. Gross receipts from the sale of such tickets sold in Iowa shall be taxable. For an exception to this rule and an exemption applicable to tickets for admission to excursion gambling boats, see rule 701—17.25 (422,423).

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