

**701—16.35(422,423) Memorial stones.** Persons engaged in the business of selling memorial stones are selling tangible personal property, the gross receipts from which shall be subject to tax. When the seller of a memorial stone agrees to erect a stone upon a foundation, the total gross receipts from such sale shall be taxable.

Any designs, lettering or engraving performed on a memorial stone or monument is also subject to the tax. See rule 701—26.17(422,423) and In Re, *Des Moines-Winterset Monuments, Inc.*, Docket No. 79-228-6A-DR, March 13, 1980.

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