

**701—16.49(422,423) Bowling.** The rental of automatic pinsetters by bowling alley operators is subject to the imposition of sales or use tax as they are not resold to patrons. Therefore, the operator of the alley is considered the consumer of the pinsetter rental.

The rental of bowling shoes is subject to the imposition of sales or use tax as equipment rental.

The sales of bowling score sheets to operators of bowling establishments are subject to the imposition of sales or use tax as the operators are the consumers of such score sheets.

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