

701—211.28(423) Tin and sheet metal repair. Persons engaged in the business of repairing tin or sheet metal, whether it has or has not been formed into a finished product, are selling a service subject to sales tax.

This rule is intended to implement Iowa Code section 423.2(6) “*be.*”
[ARC 6704C, IAB 11/30/22, effective 1/4/23]