

**701—211.29(423) Turkish baths, massage, and reducing salons.**

**211.29(1) *In general.*** Persons engaged in the business of operating Turkish baths, massage, and reducing salons are selling a service subject to sales tax. This includes persons engaged in the business of operating a health studio which, as a part of its operation, offers any services of Turkish baths, massage, or reducing facilities or programs. The sales price of those services is subject to sales tax.

**211.29(2) *Definitions.*** For purposes of this rule:

“*Massage*” means the kneading, rubbing, or manipulation of the body to condition the body. “*Massage*” does not include any body manipulation undertaken and incidental to the practice of one or more of the healing arts or those provided by massage therapists licensed under Iowa Code chapter 152C.

“*Reducing salons*” means any type of establishment that offers facilities or a program of activities for the purpose of weight reduction.

“*Turkish baths*” means any type of facility where an individual is warmed by steam or dry heat.

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