

701—211.33(423) Wrecking service.

211.33(1) *In general.* Persons engaged in the business of wrecking are selling a service subject to sales tax.

211.33(2) *Definition.* For purposes of this rule:

“*Wrecking*” includes defacing or demolishing tangible personal or real property or any part thereof.

This rule is intended to implement Iowa Code section 423.2(6) “*bm.*”

[ARC 6704C, IAB 11/30/22, effective 1/4/23]