

701—211.34(423) Cable and pay television.

211.34(1) *In general.* Persons engaged in the business of distributing the signals of one or more television broadcasting stations or other television programming to subscribers and using any transmission path, including but not limited to cable, satellite, streaming video, video on-demand, or pay-per-view, for those signals are selling a service subject to sales tax. The sales price for the rental of any device used to decode or receive television broadcasting signals from a communications satellite is also subject to sales tax.

211.34(2) *Signals to exhibitors.* Any person distributing or providing signals to exhibitors on screens in auditoriums or other buildings that show sporting or other events are selling a service subject to sales tax.

211.34(3) *Applicability.* This rule applies to the transmissions of single events and subscriptions and to television services that serve fewer than 50 subscribers or are serving only customers located in one or more multiple unit dwellings that are under common ownership, control, or management.

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