

**701—211.36(423) Gun repair.**

**211.36(1)** *In general.* Persons engaged in the business of repairing guns are selling a service subject to sales tax.

**211.36(2)** *Definition.* For purposes of this rule:

“*Gun repair*” means the repair of any pistol, revolver or other hand gun, as well as the repair of any shoulder or hip-fired gun such as a rifle or shotgun.

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