

701—211.40(423) Reflexology.

211.40(1) *In general.* Persons engaged in the business of reflexology are selling a service subject to sales tax.

211.40(2) *Definition.* For purposes of this rule:

“*Reflexology*” means the same as defined in Iowa Code section 152C.1.

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

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