

**701—211.47(423) Sign construction and installation.**

**211.47(1) *In general.*** Persons engaged in the business of constructing and installing signs are selling a service subject to sales tax.

**211.47(2) *Definition.*** For purposes of this rule:

“*Sign*” means notices erected and maintained for the purpose of providing information, notices, markers, and the advertising of products or services. Signs include but are not limited to billboards, indoor or outdoor sign devices, and any structure erected and maintained for the purpose of conveying information.

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