

701—211.9(423) Furniture, rug, and upholstery repair and cleaning.

211.9(1) *In general.* Persons engaged in the business of repairing, restoring, renovating, or cleaning furniture, rugs, or upholstery are selling a service subject to sales tax.

211.9(2) *Definitions.* For purposes of this rule:

“Furniture” includes all indoor and outdoor furnishings.

“Rugs” includes all types of rugs and carpeting.

“Upholstery” includes all materials used to stuff or cover any piece of furniture.

This rule intended to implement Iowa Code section 423.2(6) “t.”

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