

**701—218.3(423) Motorcycle, scooter, and bicycle repair.**

**218.3(1) *In general.*** Persons engaged in the business of repairing motorcycles, scooters, and bicycles are selling a service subject to sales tax.

**218.3(2) *Definitions.*** For purposes of this rule:

“*Bicycle*” includes human-powered bicycles and electric bicycles.

“*Motorcycle*” includes autocycles.

“*Repair*” means the same as defined in rule 701—211.1(423).

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