

**701—219.22(423) House and building moving.** Persons engaged in the business of moving houses or buildings from one location to another, for any reason, are selling a service subject to sales tax. The sales price from this service is not considered a transportation charge.

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