

**701—284.12(422) Coat or hat checkrooms.** The operation of a checkroom is not a taxable service or an admission to any amusement or athletic event; therefore, the gross receipts from this operation shall not be included in the gross receipts on which sales tax is computed.

This rule is intended to implement Iowa Code section 422.43.  
[Editorial change: IAC Supplement 11/2/22]